

# The Complete Stamp Table:

STATING THE VARIOUS

## STAMP DUTIES

NOW PAYABLE THROUGHOUT GREAT-BRITAIN,

CORRECTLY DEDUCED FROM  
THEIR FIRST INSTITUTION TO THE PRESENT TIME.

PARTICULARIZING

The exact Periods when the several Duties, Original and Additional, commenced,  
AND

### THE STATUTES

BY WHICH THE SAME WERE RESPECTIVELY IMPOSED:

TOGETHER WITH

*A Representation of the Appropriate Stamp Dies,*  
TO EACH IDENTICAL INSTRUMENT.

TO WHICH IS ADDED,

AN ACCURATE LIST OF

THE STAMP DUTIES NOW PAYABLE IN IRELAND,

With Directions when both English and Irish Stamps should be used.

*The whole illustrated with*

PRACTICAL ANNOTATIONS, OPINIONS OF COUNSEL, EXTRACTS FROM CASES ARGUED IN THE DIFFERENT COURTS  
OF JUDICATURE, AND

*A COPIOUS INDEX.*

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LAW STATIONER AND ACCOUNTANT.

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1798.





TO THE  
HONOURABLE

THE

**Commissioners of His Majesty's Stamp Duties,**

*THE SUBSEQUENT PUBLICATION,*

FROM A WELL FOUNDED CONFIDENCE IN ITS ACCURACY AND UTILITY,

IS MOST RESPECTFULLY INSCRIBED, BY,

GENTLEMEN,

YOUR VERY MUCH OBLIGED, AND

MOST OBEDIENT

HUMBLE SERVANT,

*J. A. HERAUD.*

## ADDRESS.

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FROM a Consideration of the great extent and variety of Stamps of the same value, but applicable to different purposes, and the consequent difficulty of ascertaining the appropriate Stamp for each particular instrument, without which, by late determinations of the judicial courts, it is of no avail, notwithstanding the same should be of equal or even superior value to the identical duty required, the Compiler, ambitious of contributing to the good of Society, and the convenience and security of the Public at large, hath employed the most unremitting diligence in the collection of all the statutes, by which the Stamp Duties have been imposed; and made it his peculiar study to render the present Work conducive to the removal of the many inconveniencies so universally complained of, and the prevention of those vexatious consequences heretofore attendant on the misapplication of the subject duties; as also to illucidate those points on which doubts have arisen, as well respecting the construction of the various acts of parliament, as the necessary mode to be pursued in the use of Stamps: for the substantiation of which, the opinions of the most eminent lawyers are added. And, feeling himself much obliged by the candid suggestions of some anonymous friends, and conscious of the most minute assiduity and care having been used, trusts the subsequent Statement will obtain professional approbation; and prove the most useful, accurate, and comprehensive of the kind yet presented to the public.

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## PROMISSORY NOTES,

VIDE PAGE 9 AND 10, IN THE CASES.

*Leven versus Parrott, Reports, K. B. Easter Term, 1798; and Tekel versus Casey, Reports, K. B. Trinity Term, 1798.—Lord Kenyon and the other judges were of opinion, that no stamp was necessary for a promissory note for the weekly payments to a debtor under the Lords' Act: it having been contended that the defendant ought to be discharged out of custody, because the plaintiff had given him a note for the weekly payment on a 6d. instead of an 8d. stamp.—Rule discharged.*



# DIES.

NOTE. — The Commissioners of Stamps have a power of altering the Dies at pleasure; and the duties under-mentioned were, in consequence of the great hurry of business, on the imposition of the late additional assessments, represented 1st, DEEDS, No. 1, by the *Surrender, Die S.* but at present two Dies are used to stamp this duty; the one for *paper*, and the other for *parchment*, viz. *with respect to paper*, the same as under appears; but as to *parchment*, the 7s. duty is expressed in Roman Numbers thus—“VII SHILLINGS,” and the cypher letter is “A” instead of “B” (the Commissioners from time to time varying the cypher letters as they see fit,) but the stamp otherwise remains the same, and the die under represented is also used for 10s. money-bonds—DEEDS, No. 2, by the *Inrolment, Die, I. 2.*—INROLMENTS, I. 2, by a repetition of I. 1,—and SURRENDERS, the one by a 7s. the other a 3s. stamp.

It is also especially to be noticed, that one stamp must not be used for the other; many persons being of opinion that *using* a stamp of an equal or higher value than the appropriate duty, does *not*, and can not *invalidate* the instrument, because the revenue is not injured, but which is a mistaken idea. For, in the case of *Edward Manning, Esq.* who was a *bona fide* holder of a promissory note for 2500l. indorsed to him, but which was erroneously drawn upon an agreement instead of a note stamp; and having commenced an action thereon in the King's Bench, which was heard on the 14th day of December, 1796, LORD KENYON was of opinion, that the note being drawn on an *improper stamp*, could not be received in evidence; and the plaintiff was *non-suited*.

And the verdict was afterwards confirmed by the House of Commons. See also Lord Kenyon's opinion as to awards, p. 31 and 32.

And, many stamp-dealers through inadvertency, (and some, though regretfully remarked, intentionally) delivering stamps of the proper amount or value, but impressed with a wrong die, have instrumentally occasioned various of the existing inconveniencies: the subsequent representation, it is hoped, will be considered of public benefit.

## Deeds.

Component Deed.  
No. 1.



Single Deed.  
No. 2.



First, As to the COMPONENT DUTY (No. 1.) *solely*, yet progressively according to the number of folios (regard being had to the variation as to *paper* and *parchment*) the following instruments are impressed therewith, viz. INDEMNITY, arbitration, covenant, mortgage, bottomree, respondentia, bailiff's and replevin BONDS—administration bonds, estate exceeding 20l. and bonds of any description, and assignments thereof, (except money bonds—bonds for replacing stock and annuity bonds, where the stamp required shall exceed 10s.—and bail bonds, and assignments of the same) and LETTERS—powers or warrants of ATTORNEY, not containing a release—LEASES *used in the conveyance of real property*, the improved annual value not exceeding 10l.—LEASES of land, &c. for a term not exceeding twenty-one years, and the annual value or rent reserved not exceeding 10l.—LEASE for *lives* or years determinable on lives, the fine or consideration not exceeding 20l. and rent 40s.—and INDENTURES of apprenticeship or clerkship, (besides the 100l. or 50l. and premium duties) the premium not exceeding 10l. Vide p. 17 & 18.

Second, As to BOTH these DUTIES (No. 1. & 2.) the component progressively, and the single 10s. on the entire deed—WARRANTS of ATTORNEY, containing a release—LEASES *used in the conveyance of real property*, the improved annual value exceeding 10l.—LEASES of land, &c. term exceeding twenty-one years, and annual value or rent reserved exceeding 10l.—for *lives* or years determinable on lives, fine exceeding 20l. and rent exceeding 40s.—INDENTURES of apprenticeship or clerkship (besides the duties as aforesaid) premium exceeding 10l. and indentures of any description (except parish and charity indentures) BILLS of sale—charterparties—

contracts—AGREEMENTS under hand and seal—AWARDS under hand and seal, made in pursuance of arbitration bonds, or by commissioners for inclosing commonable lands, *if not inrolled*—GAMEKEEPERS DEPUTATIONS—COMMISSIONS in the ARMY—DEEDS poll—of trust—of covenant—of copartnership—of grant of annuity—of revocation—of receivership—of appointment—of assignment—of feoffment—of defeazance—of settlement and INDORSEMENTS by way of deed—RELEASES—procurations—appointment of domestic chaplain to a nobleman—ships articles—CERTIFICATES for sale of crown lands, the consideration money exceeding 10l.—assignments by sailors of their prize-money, and agreements between a vicar and his parishioners for composition for tithes, or other DEED, as vide *Indentures*, &c. p. 17 and 18.

Third, As to the SINGLE DEED DUTY (No. 2.) *solely*, i. e. on the entire instrument, over and besides all other duties—collations—donations, or presentations—CONVEYANCES or deeds to be inrolled, (except those first above-mentioned)—dispensations—grants of office—of money—of land in fee—crown leases—letters patent—institutions ecclesiastical—POLICIES of INSURANCE for life—and TRANSFERS of stock or canal shares, as *vide* their respective titles.

## Inrolments.

I. 1.



I. 2.



The same instruments (if inrolled) as first above-mentioned under the head "*component duty* (No. 1.) *solely*," &c. are stamped with these Dies—*i. e.* progressively according to the number of folios. But the instruments above-mentioned under the head "*both these duties* (No. 1. & 2.) *the component progressively*," &c. also SPECIFICATIONS of patents—BARGAINS and SALES, and CONVEYANCES of *bankrupts' real estates*, must have the *single 10s. deed duty die likewise impressed thereon, i. e.* on the entire deed, as vide *Conveyance*, &c. p. 13.

## Agreements.

A. 1.



A. 2.



These dies only apply to AGREEMENTS under *hand* and of a temporary nature, and preparatory to and for enforcing the specific performance of some other act, such as *agreements* for purchases—at public auctions or sales—and for granting leases, but not such as are intended to answer the purpose of a lease, or for perpetual duration; and any other description of agreement, if stamped with these duties is void, since the same are subject to the several deed duties, as vide *Agreements*, p. 6.

## Awards.

A. o.



*Common Awards* under *hand*, are only effectual when stamped with this die; for if the same are sealed, they then become liable to the several deed duties, as vide *Awards*, p. 7.

## Surrenders.

S.



SURRENDERS or ADMITTANCES to copyhold or tenant right estates above 20s. *value yearly*; and GRANT or LEASE of the same by copy of court roll, are stamped with this die. Vide *Surrenders*, &c. p. 25 and 26.



# COMPLETE STAMP TABLE.

## GENERAL OBSERVATIONS.

### Deeds and Agreements.

IN the first place, it may not be improper to observe, that country gentlemen should be very particular in their orders to the stamp distributors; and, instead of merely requesting two, three, or more 10s. or 20s. stamps, they should mention whether for deeds, agreements, bonds, or surrenders, and whether inrolment stamps, or otherwise: since it has frequently occurred, that where a deed, &c. has required to be inrolled, that the component 10s. deed, and the single 10s. deed stamps, have been used for, and instead of, the inrolment stamp. It is so of the other stamps, but which ought to be avoided; as the deed, or other instrument, so long as it remains thus improperly stamped, is of no avail, and cannot after the execution be properly stamped without much trouble, and the loss of the stamps then affixed thereon; and such restrictions and penalties as prescribed by act 37 G. 3. c. 136. *vide* Stamps in General, p. 4. It is also to be observed, that INDORSEMENTS on the back of any deed by way of assignment, declaration of trust, or use, or by way of further charge or mortgage, or for any other purpose, and executed subsequent, or to answer a distinct and separate purpose, and being a distinct instrument to the within deed, are subject to the same laws and rules. And further it is to be observed, that ARTICLES of AGREEMENT between merchant-owners, commander, and crew of any ship, or vessel, commonly called ships' articles, and ASSIGNMENTS by sailors of their prize-money, and AGREEMENTS between a vicar, &c. and the parishioners for composition of tithes, is conceived liable, and customarily stamped with as many stamps as there shall appear to be persons signing the same.

Also one or two professional gentlemen are of opinion, that where two or more trustees are appointed by, or an assignment of terms, &c. is contained in one and the same deed, that deed must be stamped doubly or trebly, as the case may require: but the propriety of this opinion is submitted to the consideration of the public at large—*since the absurdity of this idea is universally exploded.* It is also to be observed, in case any such deed, &c. be written or ingrossed on ten skins or sheets of parchment, or paper, but shall not in point of quantity of folios amount to more than eight skins, according to the act of parliament, yet the same must have a 20s. stamp on the first skin thereof, (that is, the component 10s. and the single 10s. deed stamps), and a 10s. component stamp on each of the others, and till so stamped the deed is of no avail. Also, as to the component duty, any skin of a deed having one stamp thereon, but requiring further stamps according to the act, may, within thirty days after the execution, be stamped with the other necessary stamps. And as to the single deed duty the same may be affixed or stamped within sixty days after the execution, to be computed in both cases from the date of the deed.

## Attested Copies.

IN the first place it is to be observed, that attested copies of wills are not chargeable with any duty. Secondly, that the words of the act are "true or attested copies of deeds," by which it is to be observed, that wills are not included, and that it is meant 1st, As to a true copy, such an one as shall appear to be a *verbatim & literatim* copy of any deed, yet not attested as such; and as to an attested copy, such an one, and attested as such, both of which are unquestionably chargeable with duty. And it is also to be observed, that notwithstanding this duty is by the act expressed to be only payable for every entire progressive ten folios contained in any such copy of a deed, yet in case any such copy shall be wrote on twenty sheets of paper, and, according to the number of folios as prescribed by the act, require only twelve stamps, the same must nevertheless have a stamp impressed or marked on each distinct sheet thereof, and until so stamped is of no avail. And therefore it is submitted, the best way of doing attested copies, is upon cut brief paper, and on both sides putting about ten folios in each side.

## Allowance of Stamps.

PERSONS having by accident, or inadvertency, spoiled any stamp, so as to render it unfit for use, may, on application to the commissioners of stamps, have the same allowed or exchanged for any other or others of the same value and nature, but not for money or otherwise; and such persons making oath that they are the *bona fide* owners thereof, and shall lose the same if not allowed, and subjecting themselves to all other rules and regulations of the stamp office, and providing the necessary paper, parchment, or other requisites for the same, and in case any new assessment shall have been made thereon, paying up such additional duty: but any stamped skin of parchment, or sheet of paper, which shall appear to have been signed, affixed to, or formed part of any deed, or other instrument, or to have had any part cut off, or in any other way rendered the least suspicious, will not be allowed; unless the counterpart, or re-ingrossment thereof, shall be produced to the commissioners of stamps.—The days for the purpose of allowing stamps are Tuesdays and Thursdays in each week, between the hours of ten and twelve in the forenoon.

## Legacies.—Old Duty.

IT may, perhaps, be worthy remark, that legacies of annuities by any of the former acts, *i. e.* previous to the 27th of April, 1796—36 G. 3. c. 52. are not chargeable with any duty; by reason that after the annuitant's death, the fund appropriated to answer such annuity, sinks into and forms part of the testator's residuary estate; and that, therefore, the residuary legatee becomes chargeable with the duty payable thereon at the time of receiving the same, and thereby the revenue is not injured or defrauded. But in case such residuary estate is paid over to the legatee, as the same falls in and is received, or by installments, the duty must be paid proportionably, *viz.* supposing the legatee to be a stranger in blood to the deceased, and the first payment to be 120*l.* then, *per table*, the 2*l.* stamp chargeable on 100*l.* legacy becomes due for the same:—the second payment to be 190*l.* making with such 120*l.* the sum of 310*l.* then, *per table*, two additional 1*l.* per cent. to the amount of 300*l.* becomes payable for such 190*l.* only:—and the third, fourth, fifth, or any further payment, to be 100*l.*—105*l.* or other sum, then (*per table*) the 2*l.* per cent. above 300*l.* becomes payable in a rateable proportion with respect to all such payments in future.—As to LEGACIES—*New Duty*, see Table.



*Form of a New Legacy Duty Receipt, when given by way of Annuity.*

STAMP



OFFICE.

RECEIPT AND DISCHARGE.

Purfuant to an "Act passed in the 36th Geo. III. Chap. 52, for granting certain Duties on  
"Legacies, and Shares of Personal Estates," [26th April, 1796.]

ON Account of the personal Estate of *[the Testator's Name and Addition]* deceased, between *[the  
Executor's or Administrator's Names and Additions]* taking the Administration of the said Estate, and  
*[the Legatee's Name, Addition, and Degree of Kindred]* an Annuitant.

Value of the Annuity accounted for, being £.	per Annum, at the	} £. s. d.
Age of                                      Years    -    -    -    -    -    -    -    -		
Duty payable at the Rate of £.	per Centum    -    -    -    -    -    -    -    -	
		=====
Amount of the [1st 2d, &c.] Year's Annuity    -    -    -    -    -    -    -    -		
Allowed the [1st, 2d, &c.] Payment of the Duty    -    -    -    -    -    -    -    -		
		=====
Balance received    -    -    -    -    -    -    -    -	£.	=====

RECEIVED the                                      Day of                                      the above Balance, in full of the  
[1st, 2d, 3d, or 4th] Year's Payment of my annuity out of the personal Estate above-mentioned:

Signed

*On the Back of which Receipt must be indorsed as per next Side appears.*

Registered the

Day of

179

£

**R** Eceived the  
within-named

Day of

of the Executors of the  
the Sum

of £

for the

Payment of the Duty, after the Rate

of £

per Centum, on the Sum of £

being the

Value of the within-mentioned Annuity as per Register's Account. I say received for  
JOSEPH SMITH, Esq.

£

*The subsequent form is in the Case of Specific Legacies of Money.*



## Form of a new Legacy Duty Receipt.

STAMP



OFFICE,

## RECEIPT and DISCHARGE.

Pursuant to an "Act passed in the 36th Geo. III. Chap. 52, for  
"granting certain Duties on Legacies, and Shares of Personal  
"Estates," (26th April, 1796.)

On Account of the Personal Estate of [*the Testator's Name and Addition*]  
deceased, between [*the Executors' or Administrators' Names and Additions*]  
taking the Administration of the said Estate, and [*the Legatee's Name,  
Addition, and Degree of collateral Consanguinity*]

	l.	s.	d.
Amount of the [ <i>Legacy or Personal Estate, &amp;c</i> ] accounted for			
Duty allowed at the Rate of _____ per Centum			
Balance received - - - - - £			

**R**ECEIVED the \_\_\_\_\_ Day of \_\_\_\_\_ the above  
Balance

out of the Personal Estate above-mentioned.

It is to be observed, that the foregoing Legacy Discharge cannot be stamped until it is signed and witnessed.

On the Back of which Receipt must be indorsed as follows, which the  
Officers of the Stamp Office will fill up at the Time of producing the  
Receipt to be stamped, and operates as a Voucher of the Duty having  
been paid.

Registered the

Day of

179

£.

**R**Eceived \_\_\_\_\_ of the within-named  
the Sum of

of the Executors

being after the Rate of \_\_\_\_\_ per Cent. on the Sum of £.  
as per Register's Account. Received for JOSEPH SMITH, Esq.  
Receiver-General of His Majesty's Stamp Duties.

£.

## Game Certificates.

A custom having been lately discovered to exist, that clerks of the peace of the different counties do upon a game-keeper's producing his deputation, certify at the bottom of such deed of deputation, that it has been duly inrolled in their office, and that they approve the same; but do not thereupon issue a stamped certificate as they ought to do, whereby the revenue is greatly injured. It is conceived necessary to observe, that a one guinea stamp is applicable and due for each such certificate of game-keeper acting under a deputation independent of the 20s. duty payable on such deputation; and since such gentlemen might not be apprised thereof, it is submitted this observation will prove acceptable.

## Transfers.

AN opinion prevailing, that if transfers of CANAL SHARES, or other transfers, are only signed and not sealed, they become exempted from the single 10s. deed duty; it may not be improper to observe, that the idea is a mistaken one;—that transfers were always denominated *contracts* or *deeds*, and have always been sealed as well as signed, and are absolutely a deed by which a property is conveyed and vested. And that the *not sealing* such instruments, can only tend to render them *invalid*, and can never be *considered* or *construed* to be any other than an evident *attempt to defraud the revenue*; and therefore (as submitted) it must be allowed most prudent to use, and the same are unquestionably subject to a 30s. stamp, *viz.* the 1l. transfer, and single 10s. deed duties.

## Scotch Stamps.

SCOTLAND is not affected by any of the following Duties prior to the Act of Union of 5 Ann. cap. 8. 1706.

## Stamps in General.

BY 37 G. 3. c. 136. any INSTRUMENT (except Bills of Exchange, Promissory Notes or other Notes, Drafts or Orders) liable to Stamp Duty, *whereon* shall be impressed any STAMP of a DIFFERENT Denomination, *but* of an EQUAL or greater VALUE than the STAMP required, *may* be stamped with the *proper* Stamp *after* the EXECUTION, on Payment of Duty and FIVE POUNDS PENALTY, but without any Allowance for the wrong Stamp. LIKEWISE any such INSTRUMENT (except as aforesaid) *being* ingrossed WITHOUT having been first STAMPED, or having a STAMP thereon of LESS VALUE than required, the same *may* be stamped *after* the EXECUTION, on Payment of the Duty and TEN POUNDS PENALTY only for *each* skin thereof: *But* in case it shall be SATISFACTORILY PROVED to the Commissioners of Stamps, *that* the same hath been so ingrossed, *either by accident or inadvertency, or from urgent necessity or unavoidable circumstances, and without any Intention of Fraud*, the Commissioners are authorized to *stamp* the same within SIXTY Days after EXECUTION, to remit the Penalty. in part or in all, and indemnify Persons so ingrossing the same.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
2 Aug. 1712 6 July 1777 2 Aug. 1783 6 July 1797	10 A. cap. 19, section 100 17 G. 3. c. 50, s. 17 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 2 3 Addit. o 1 6 ditto o 1 o ditto o 4 9	o 9 6	<b>Adjudication</b> , apprising, charter or resignation, confirmation, novodamus or charter upon apprising or adjudication. Principal or original retour of any service of heirs, or any precept of clare constat, saifine upon any mortgage, wadset, heretable bond, alienation, disposition, or upon any charter, &c. instrument of surrender, or resignation of any messuages, &c. made by or to superiors thereof, and surrender or resignation, service or cognition of heirs, charter or saifine of any houses, lands, &c. of burgage tenure in SCOTLAND.
6 July 1765 2 Aug. 1783 6 July 1797	5 G. 3. c. 46, s. 2 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 2 o Addit. o 2 o ditto o 4 o	o 8 o	<b>Admission</b> into corporations or companies—ENTRY, minute, or memorandum of *.
29 June 1694 2 Aug. 1698 6 July 1762 6 July 1765 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 27 2 G. 3. c. 36, s. 1 - - 5 G. 3. c. 47, s. 1 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 1 o Addit. o 1 o ditto 2 o o ditto 4 o o ditto o 40 o ditto { 4 o o 4 2 o	16 4 o	<b>Admission</b> into any of the four INNS of COURT.
29 June 1694 2 Aug. 1698 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 27 37 G. 3. c. 90, s. 1 - -	- - o 1 o Addit. o 1 o ditto 4 o o	4 2 o	———— into any INN of Court or CHANCERY.
2 Aug. 1712 6 July 1757 2 June 1780 2 Aug. 1789	10 A. c. 19, s. 101 - - 30 G. 2. c. 19, s. 1 - - 20 G. 3. c. 28, s. 1 - - 29 G. 3. c. 50, s. 1 - -	- - o o 12 Addit. o 1 o ditto o o 6 ditto o o 6	o 3 o	<b>Advertisement</b> in any newspaper, published weekly or oftener.
6 July 1757 2 June 1780 2 Aug. 1789	30 G. 2. c. 19, s. 1 - - 20 G. 3. c. 28, s. 1 - - 29 G. 3. c. 50, s. 1 - -	- - o 2 o Addit. o o 6 ditto o o 6	o 3 o	———— in any periodical paper or pamphlet, published at any interval of time exceeding a week.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 28	- - o o 6 Addit. o o 6	o 1 o	<b>Affidavits</b> of marriage and affidavits in any inferior Courts, or any other affidavits than as under—and COPIES thereof.
6 July 1759 6 July 1795	32 G. 2. c. 35, s. 1 - - 35 G. 3. c. 30, s. 1 - -	Addit. o o 6 ditto o o 6	o 2 o	———— in courts of law or equity at Westminster, great sessions for the counties in Wales, or in county palatine of Chester—and COPIES thereof †.

\* This Duty was originally by 5 & 6 W. & M. c. 21 s. 3. and 9 and 10 W. 3. c. 25. s. 27. charged on the admission itself, but the same having been evaded it was by 5 G. 3. c. 46. repealed and recharged on the entry, minute, or memorandum of any such admission.—

† By copies of affidavits (it must be understood) is meant office copies, which are customarily wrote about one hundred and two words in a page, bookways of a sheet of foolscap paper, viz. nineteen lines in the first page and seventeen lines in every other, and six words in each line except the title and schedules of accounts wherein four words only is wrote in a line, besides columns for dates and sums; yet the same is not specified in or directed by either of the Acts, and it is submitted the observation under Title "Bills, Answers, &c." respecting copies of proceedings in equity, &c. may in part apply in this instance, to which permission to refer is craved as *vide* such Observation, p. 9.

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
6 July 1786 6 July 1795	26 G. 3. c. 48, s. 1 - - 35 G. 3. c. 30, s. 1 - -	- - o 1 o Addit. o o 6	o 1 6	<b>Affidavit or Deposition</b> produced in exchequer court in SCOTLAND, or any DEPOSITIONS before the session court or commission of teinds, court of Admiralty, or commissary court of Edinburgh, or inferior court there.
2 Aug. 1783 6 July 1795 6 July 1797	23 G. 3. c. 58, s. 1, &c. - 35 G. 3. c. 30, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 6 o Addit. o 1 o ditto o 3 o	o 10 o	<b>Agreement</b> under HAND only * ( <i>except</i> where the matter of agreement shall not exceed 20l.— <i>Those</i> for lease at rack rent of messuages under 5l. per ann. <i>Those</i> for hire of labourers, artificers, manufacturers, or menial servants, and <i>Those</i> relating to sale of goods, &c.) See DIES, A. 1. A. 2.
Progressive or component deed duty	- - - - -	- - - - -	o 10 o	under hand and seal— <i>vide</i> Indenture, &c. p. See DIES Deeds.
Single deed duty	- - - - -	- - - - -	o 10 o	No. I. No. II.
2 Aug. 1711 6 July 1757 1781 6 July 1797	9 A. c. 23, s. 23 - - 30 G. 2. c. 19, s. 1 - - 21 G. 3. c. 56, s. 1 - - 37 G. 3. c. 90, s. 2 - -	- - o o 1 Addit. o o 1 ditto o o 2 ditto o o 4	o o 8	<b>Almanack</b> or CALENDAR for <i>one year</i> or less time, to be <i>printed on one side</i> only; on every SHEET.
2 Aug. 1711 6 July 1757 6 July 1797	9 A. c. 23, s. 23 - - 30 G. 2. c. 19, s. 1 - - 37 G. 3. c. 90, s. 2 - -	- - o o 2 Addit. o o 2 ditto o o 4	o o 8	—EVERY other ALMANACK or Calendar than as above for same time†.
29 June 1694 2 Aug. 1698 3 Aug. 1714 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3, c. 25, s. 3, &c 12 A. ft. 2, c. 9, s. 21 - 37 G. 3. c. 90, s. 1 - -	- - o 40 o Addit. o 40 o ditto o 40 o ditto 6 o o	12 o o	<b>Appeals</b> from ADMIRALTY courts, arches, or prerogative court of Canterbury or York; <b>Pardons</b> ( <i>except general circuit or Newgate pardons</i> ) of any crime— <i>forfeiture, offence, or corporal punishment</i> ; and <b>Grants</b> from His Majesty of MONEY exceeding £.100 which shall pass the great seal or privy seal.
		2 2 o	2 2 o	<b>Armorial Bearings</b> painted, marked, engraved or affixed on carriages, plate, seals or other articles.— <b>Certificate</b> for using or wearing.—PERSONS keeping carriages on which any <i>armorial bearing</i> or <i>ensign</i> shall appear:
24 June 1798 annually.	38 G. 3. c. 53, s. 1 - -	1 1 o	1 1 o	Persons not keeping any such carriage, but subject to the duties on inhabited houses, or on houses, windows, or lights.
		o 10 6	o 10 6	—any other persons using or wearing armorial bearings ‡.

\* This implies agreements of a temporary nature, and preparatory to and for the purpose of enforcing the specific performance of some other act, as in the case of agreements for purchases, leases, &c. but not such as are intended to answer the purpose of a lease, or for perpetual duration, and *twenty-one* days are allowed for payment of this duty from the date of the agreement, the same being signed only; and 37 G. 3. c. 90. enacts, the same restrictions and regulations as to the quantity to be wrote on any one stamp as under title, Indenture, &c. p. It is to be also observed, First, That this description of Instrument is only valid in law for three years, by a determination of the court of King's Bench, and also that cognovits and defeazances (the former indorsed upon declarations or some other proceedings in a cause, and the latter on warrants of attorney to confess judgments) and attornment of tenants by virtue of judgments against casual ejectors, &c. are unquestionably agreements, and ought to be stamped conformable to the act. Also engagements of booksellers, to give the public, gratis, all the numbers of a periodical publication that exceed the quantity mentioned in the proposals, or to give prints in the course of the work; may, perhaps, be deemed contracts or agreements within the meaning of the statute, and subject to be stamped; or, for want thereof, liable to the penalties inflicted thereby.

† *Almanacks* to serve for more than *one year* to pay the same duty for each year, and *perpetual Almanacks* to pay for *three years* only; and almanacks in bibles, or common prayer books, are exempt from Duty.

‡ The Royal family and arms used by cities, boroughs, or towns corporate, are exempted. And persons using *armorial bearings* without a certificate, to forfeit 20l. and fraudulently using any such certificate, after the granting thereof, to forfeit 30l. and persons from foreign parts to obtain certificates within *twenty-one* days from arrival.



Commencement.	Statutes.	Affiliations.	Total Duty	Particulars subject to Duty.
6 Feb. in town 11 Feb. in the country, 1794	34 G. 3. c. 14. s. 1 - -	Single 100 0 0	100 0 0	<b>Articles</b> of CLERKSHIP to attorney or solicitor in any of His Majesty's Courts at Westminster.
		Single 50 0 0	50 0 0	IN any other COURT in England holding pleas to 40s. (courts at Westminster excepted)*.
		Single 0 2 6	0 2 6	<b>Attorney's WARRANT</b> to sue or prosecute in courts at Westminster, ecclesiastical court, courts of Admiralty or Cinque Ports, or in any of His Majesty's courts in Scotland, the great sessions in Wales, the counties palatine, or other court holding pleas to 40s or more.
2 Nov. 1785	25 G. 3. c. 80, s. 1 - -	Single 5 0 0	5 0 0	<b>CERTIFICATE.</b> Every solicitor, attorney, proctor, agent, or procurator, admitted in any court at Westminster, or other court in Great-Britain, holding pleas to 40s. or more, and residing in any inn of court, London or Westminster, borough of Southwark, parishes of Saint Pancras, or Saint Mary-le-bone, bills of mortality, or city of Edinburgh, annually.
		Single 3 0 0	3 0 0	IN any other part of Great-Britain †.
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	- - 0 5 0	0 10 0	<b>Awards</b> under hand only, see <i>Die</i> , A. o.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Addit. 0 5 0	0 10 0	
Component deed duty	- - - - -	- - - - -	0 10 0	{ common—sealed and executed as a deed } See <i>Dies</i> , A. o. and Deeds, No. 7. 82
Single deed duty	- - - - -	- - - - -	0 10 0	
				If inrolled. See conveyance, &c. p.

\* These Duties are in addition to the several Duties on Deeds, *vide* Indenture, &c. p.

† 37 G. 3. c. 90, s. 26, &c. *enacts*, That between the first of November and end of Michaelmas term, annually, every person admitted a solicitor, attorney, notary, proctor, agent, or procurator, in any of the courts at Westminster, ecclesiastical, Admiralty, or Cinque Port courts, great sessions in Wales, courts in the counties palatine, or other court in England, holding pleas to 40s. shall deliver to the commissioners of stamps, or their officers, a note, containing his name and residence, in order to obtain a certificate, which certificate the said commissioners are to grant on payment of duty. That every certificate so to be obtained, shall be entered in one of the courts in which such person may be admitted, where (upon payment of the fee of 1s.) the proper officer of such court is to enter the same. That certificates granted between the 1st of November and end of Michaelmas term, as aforesaid, shall bear date on the 2d November in such year, and any others on the day of issuing, but to expire on the 1st November following. That persons acting without such certificate, or without entering the same, or delivering a place of residence contrary to the directions in the act of 25 G. 3. c. 80. shall forfeit £.50 and be incapable of maintaining any action to be brought by him. And persons neglecting to obtain such certificates for one year, be incapable of practising; yet not to prevent any court from re-admitting such person, on payment of the duty accrued since the expiration of his last certificate, and such penalty as such court may think fit to order.—Printed forms of notes are provided at the Stamp-Office, Somerset place; and where a complete registry is kept of all the practising attornies in the kingdom.

‡ Various opinions prevailing as to awards in general; and, 1st, as to awards made by arbitrators, appointed by virtue of arbitration bonds,—that the same, if sealed, must be considered as deeds, and therefore be stamped, first as awards with the award duty, and then, by being under hand and seal, with the deed duties also; but which, it is presumed, could never be the intention of the legislature: yet, by a late determination in the court of King's Bench, it is conceived to be so established. But that determination is miscomprehended, since Lord Kenyon in *Oxenham v. Horsfall*, was only of opinion that the award, by being under hand and seal, was literally a deed, and ought to have been solely stamped as such, notwithstanding it was not delivered as such, and discharged the rule on that ground. And in *Webb v. Gough*, Lord Kenyon granted the rule because the award was so stamped. [See MORNING CHRONICLE, 8th and 9th November, 1797; as these cases are omitted in the Term Reports, and also see the end of this Table where the same appear a literal copy.] And, 2ly, as to awards made by commissioners appointed under an act of parliament for inclosing open or commonable lands, that the same should be stamped as before; and if inrolled, with the inrolment duty, (as *vide* CONVEYANCE, &c. p. ) as also such 10s. award duty. But this last idea is more especially conceived to be a mistaken one; submitting, the legislature could not intend that any instrument to be inrolled, should be chargeable with any other duty than the inrolment duty alone, as in the case of inrolled deeds, it is natural to conceive a less number of parts of any such deed is made

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 30, &c	- - o o 6 Addit. o o 6	} o 1 o	<b>Bail Bonds</b> and <i>Assignments</i> thereof*, <i>Sacramental Certificates</i> , and decrees or dismission in chancery, exchequer, or other court of equity, and copies thereof †, and copies of reports, or any other records in such courts, and courts of law.
6 July 1797	37 G. 3, c. 90, s. 1 - -	Addit. o 1 o	o 2 o	PASSPORTS.

made; and therefore, the legislature, in order that the revenue might not suffer by that means, imposed this increased duty. And it having appeared in many of the late inclosure acts of parliament, that the commissioners therein named are directed, after having finished the division and inclosure thereby authorised and directed to be made, to form and draw up an award in writing, which, and a counterpart thereof, is directed to be fairly ingrossed, or written on parchment, and signed and sealed by the said commissioners; and the said counterpart thereof, within a limited time next after such signing and sealing, deposited with, and left in the office of the clerk of the peace for the county, or his deputy, who is to receive and keep the same, on being paid one guinea as a fee; thenceforth to remain and be inspected as therein directed; and the said original award, after such signing and sealing, to be lodged in the parish church or vestry. And a doubt having arisen, Whether the award ought to be ingrossed on 20s. stamps, for every fifteen folios the same as deeds to be inrolled, and the counterpart on 10s. stamps for every fifteen folios, as deeds without inrolment? Or whether the award and counterpart should both be on stamps of the same amount, or how otherwise? And whether leaving the award with the clerk of the peace is not an inrolment? it being to operate as such, and deposited there for the use of all parties; and awards made by commissioners of inclosure, being conceived in the nature of deeds of partition, and very different from an award made under an arbitration bond. The opinion of Mr. Serjeant Hill was requested, and to which he returned the following answer, viz. "I think a 10s. stamp sufficient for the award, and the like for the counterpart, unless there has been a practice in the office to the contrary, as to which I could not spare time to get information, consistently with the desired dispatch; but, supposing the award and counterpart ought to be stamped as deeds, yet I think neither of them ought to be stamped in any other manner than deeds not inrolled are directed to be stamped. There are, by the common law, two essential requisites to every writing to make it a deed, (except in the case of corporations) 1st, sealing; 2d, delivery. The award is made by authority of parliament, and if it be made with the requisites of the statute, which gives the authority, that is sufficient to its validity, though it hath not the requisites to make it a deed: the requisites to its validity by the act are, that it shall be made in writing, and a counterpart thereof to be fairly ingrossed or written on parchment, and signed and sealed by the commissioners; therefore, if it hath those requisites, it is valid by the authority of the act, though it hath not the requisites essential by the common law to make it a deed. The only question, therefore, is, whether the deposit of the counterpart in the office of the clerk of the peace, or the lodging the original award in the parish church, or vestry, will in law amount to a delivery of both or either, so as to make the same a deed instead of a specialty? which every instrument under hand and seal is without delivery; (cases in the time of Lord Talbot, sometimes called *Forster's Rep.* 109, 110, and several other authorities, agree therewith, some of which are there referred to) and I think it will not. The intention of inserting the above directions in the act being, I think, merely for the sake of safe custody, and not to change the nature of the instruments. And there are warrants, and many other instruments, that are under hand and seal, and yet are not deeds. The Inclosure Act might have directed the award to have been made by deed, or, which would have been tantamount, by writing sealed and delivered; but there is no such direction, and consequently no necessity, for its being a deed; and the form of the attestation by witnesses to the execution of the award by the commissioners ought not, as in the case of deeds, to take notice of the delivery; neither in fact ought the commissioners to deliver the award, but only to sign and seal it, and the attestation should be adapted to the fact, and should only be "Signed and sealed by, &c." and then on the face of it there will be no evidence that either the award or the counterpart is a deed, but only an instrument in writing, signed and sealed. It is also observable, that by all the late stamp acts further back than that which in express terms imposes a duty on awards, the additional stamps on deeds are not on all deeds, but on any indenture, lease, or other deed, for which a stamp duty was payable by some former act referred to, and the reference is always such as shews it to relate only to deeds not charged by some other description, and, therefore, I think it was not the intention of any of the stamp acts, that where there was any instrument charged by a particular name with stamps, that the same instrument made only for the purpose as the instrument particularly named, should be again charged under the general description of a deed: and it is a common rule, that, in a construction of instruments, *clausula generalis non porrigitur ad ea quæ specialiter sunt expressa*. On the whole (as already mentioned) the usage may be very material in the construction of the stamp act, as seems to have been the opinion of the court of King's Bench, in a case in *Barnes* 4to, 463; and was clearly the opinion of that court, *Baker* against *Jardine*, Easter, 1784; for in that case three sailors assigned their respective prize-money by one and the same deed, and the court doubted whether there ought not to have been three stamps, and adjourned the case for information as to the practice; and in the following term the solicitor of the stamps certified that the practice of the office did not require three stamps: whereupon the court held the deed of assignment, on that account, to be sufficient, (though it had only one stamp). I should, therefore, as before mentioned, have enquired into the practice, had there been more time for it; for I suspect, that before the act imposing a stamp duty on awards, none was paid, and if so, I think the point would be clear against any greater duty than 10s. being due for the award, and the like sum for the counterpart. Awards commonly conclude "so as the same be signed and sealed by the arbitrators, and ready to be delivered to the parties," which last words might possibly be considered such a delivery as to make the award a deed; therefore, if the practice was not to stamp them as deeds before any stamp duty was expressly imposed on awards, that would be proof in this case a *fortiori* that no greater sum than 10s. a piece is, or will be due for stamps for the award and counterpart: but if the practice was to pay as for deeds, I think nothing can be concluded from such practice, with respect to the present question. But inquiry ought to be carried further, as to awards made by commissioners under inclosure acts, in which there usually are no such words as in common awards, but instead thereof a direction of the same nature with that in this inclosure act, and the practice in such case, if it can be discovered might, I think, be material."—And, by way of supplement, the serjeant says, "that having turned to the first statute particularly

\* Bail bonds may be assigned, but not sued without being stamped.

† It is to be observed, that, notwithstanding no other duty is applicable to decrees, or copies of decrees; yet by custom the same are wrote in chancery on treble fixpenny duty, the same as orders, for which see *Common Bail*, p.



Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.				
29 June 1694 2 Aug. 1698 3 Aug. 1714 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 24 12 A. ft. 2. c. 9, s. 21 - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 2 6 Addit. o 2 6 ditto o 2 6 ditto o 5 0 ditto o 12 6	1 5 0	{ <b>Beneficial Warrant</b> or Order under Sign Manual (except for navy, army or Ordnance.)				
6 July 1797	37 G. 3. c. 90, s. 1 - -	- - o 12 6			o 12 6   _____ for navy, army, or ordnance.			
29 June 1694 2 Aug. 1698 2 Aug. 1783	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 26 23 G. 3. c. 58, s. 1 - -	- - o 1 0 Addit. o 1 0 ditto o 0 6			o 2 6	{ <b>Bills, ANSWERS, Replications, Rejoinders, Demurrers, Interrogatories,</b> Depositions taken by commission, and other proceedings in <i>courts of equity</i> .		
29 June 1694 2 Aug. 1698 6 July 1759	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 38 32 G. 2. c. 35, s. 1 - -	- - o 0 1 Addit. o 0 1 ditto o 0 1					o 0 3	{ _____ copies of*.
2 Aug. 1791 6 July 1797	31 G. 3. c. 25, s. 2 - - 37 G. 3. c. 90, s. 1 - -	- - o 0 3 Addit. o 0 1						

" particularly mentioning awards, viz. 23 G. 3. c. 58, the duty of 5s. is, by the last part of the first section, not charged on every award, but for every piece of vellum, or parchment, or sheet or piece of paper, upon which shall be ingroiled, written, or printed, any award. So that by act there must be as many duties upon the award, as there are sheets or pieces of parchment or paper on which it is written : and the same holds with respect to the additional duty of 5s. imposed by 37 G. 3. c. 90. Therefore there must be 10s. stamps for every piece of parchment, or piece or sheet of paper on which the award is written; and the same holds of the counterpart, as it is called, but it seems not to be a counterpart, but a duplicate. However, I continue of the same opinion with respect to the other question, which is, Whether, the award and counterpart need be stamped not only as an award but as a deed." G. HILL, *Lincoln's Inn*, 6 and 7th August, 1798."

From enquiry, there is every reason to believe, that awards made under arbitration bonds were wrote on unstamped paper before the act of 23 G. 3. c. 58. imposed a duty thereon, and that the custom was not till of late to stamp those awards in any case as deeds, but that inclosure awards have been hitherto stamped with the usual deed duties, i. e. as deeds inrolled, or not inrolled, as the case might require; and one part of such award, it is enacted, must always be inrolled with the clerk of the peace for the county.

\* It may be worthy remark, That by the stamp acts every copy of proceedings in chancery, or other court of equity, and copies of pleadings in courts of law; are charged with a three-penny stamp duty on each sheet; otherwise cannot be given in evidence. And it is provided, That all such proceedings shall be written in the usual manner; but, does not define the number of words, that shall be in a sheet. And it has been argued, That no copy is such an one as the statute meant, but an office copy: But which argument lord Mansfield, chief-justice confuted, Observing that " In causes depending before the court of chancery office copies of the proceedings therein, are the very records of the court, and prove themselves, no other copy can be there produced. In other courts, even office copies of chancery proceedings must be proved to be genuine by parol evidence: two clauses of the stamp acts are the only ones to be considered. It must be observed, that when stamps were originally imposed, there were two kinds of copies in common use: one an office copy to be made use of in the court to which the causes belonged; this contained only a stated number of words by immemorial custom, probably introduced to enlarge the fees of the officers: The other a common close copy, to be used when proved in any other court or place; then come the acts and lays (in one clause) a duty upon every sheet of copy; and the next clause directs all proceedings to be wrote in the same manner as before: Is this latter clause a legislative provision, that office copies only shall be used in evidence, where they were not used before? It is not to be conceived, that in order to raise so small a duty, (for originally it was only one penny per sheet) the legislature intended to put the parties to the expence of £.60 to take office copies, merely to give in evidence? The Stamp Acts have not always been construed strictly; it has been determined that the said duties do not extend to any proceedings before either house of parliament." The court, therefore, declared that close copies of proceedings in any court might be given in evidence in another court, without any but the common stamps being impressed thereon; since it appeared that some cautious practisers had been used to stamp their close copies with as many stamps as would have been required to an office copy. *Rayner on the Statutes, Prefatory Discourse*, p. 9, 10, 11, 12. Hence this duty attaches only on the folio containing ninety words separately of office copies, to be used in the court where the cause belongs.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
		- - - 0 0 6 Addit. 0 0 2	{ 0 0 8	<b>Bills of Exchange</b> above 5l. 5s. and not exceeding 30l.
		- - - 0 0 6 Addit. 0 0 2	{ 0 0 8	ON demand, REISSUABLE, after ANY payment, at the same or any OTHER place than where first issued. For 40s. and not exceeding 5l. 5s.
		- - - 0 1 0 Addit. 0 0 4	{ 0 1 4	above 5l. 5s. and <sup>not</sup> exceeding 30l.
		- - - 0 0 6 Addit. 0 0 2	{ 0 0 8	OTHERWISE than on demand. For 40s. and not exceeding 30l.
2 Aug. 1791 6 July 1797	31 G. 3. c. 25, s. 2. - 37 G. 3. c. 90, s. 1. -	- - - 0 0 9 Addit. 0 0 3	{ 0 1 0	ON demand or not, and reissuable or not, from time to time (after payment thereof) at the place where FIRST issued. Above 30l. and not exceeding 50l.
		- - - 0 1 0 Addit. 0 0 4	{ 0 1 4	Above <sup>50<sup>l</sup></sup> and not exceeding 100l.
		- - - 0 1 6 Addit. 0 0 6	{ 0 2 0	Above 100l. and not exceeding 200l.
		- - - 0 2 0 Addit. 0 0 8	{ 0 2 8	Above 200l.
2 Aug. 1791 6 July 1797	31 G. 3. c. 25, s. 3. - 37 G. 3. c. 90, s. 3. -	- - - 0 0 6 Addit. 0 0 2	{ 0 0 8	FOREIGN—drawn in <i>setts</i> in Great Britain on foreign countries—on each and every bill in each such <i>sett</i> , not exceeding 100l.
		- - - 0 0 9 Addit. 0 0 3	{ 0 1 0	Above 100l. and not exceeding 200l.
Idem - - -	Idem - - - - -	- - - 0 1 0 Addit. 0 0 4	{ 0 1 4	Above 200l*.
2 Aug. 1711 3 Aug. 1779 2 Aug. 1783 6 July 1797	9 A. c. 23, s. 23. - 19 G. 3. c. 66, s. 1. - 23 G. 3. c. 58, s. 1. - 37 G. 3. c. 90, s. 1. -	- - - 0 0 4 Addit. 0 0 4 ditto 0 0 4 ditto 0 1 0	{ 0 2 0	<b>Bills of Lading</b> for exportation of goods:

\* 31 G. 3. c. 25. and 37 G. 3. c. 90. enacts, that the duty shall be paid by the drawer of any such bill, and wholly exempts from duty all drafts or orders payable to bearer on demand, dated on or before the day of issuing, and at the place of drawing and issuing the same, and drawn upon any banker residing within ten miles of the place of drawing. And by 37 G. 3. c. 136, any bill, note, draft, or order, made after July 20th, 1797, having a stamp of a different denomination than required, yet being of equal or superior value to the stamp required, may, on the holder producing such bill, &c. to be stamped before the same shall become payable, be stamped on payment of duty and 40s. penalty; but if the same shall be payable before the production thereof, then to be stamped on payment of duty and 10l. penalty.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6	0 10 0	Bond given as a security for money, commonly called MONEY BONDS. For 100l. or under
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. 0 0 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21 -	ditto 0 0 6		
6 July 1757	30 G. 2. c. 19, s. 1 - -	ditto 0 1 0		
6 July 1776	16 G. 3. c. 34, s. 5 - -	ditto 0 1 0		
2 Aug. 1777	17 G. 3. c. 50, s. 16 - -	ditto 0 1 6		
Exempted from 1s. by this act, but that exemption repealed by	23 G. 3. c. 58, s. 1 - -	ditto 0 1 0		
(6 July 1795)	35 G. 3. c. 30, s. 3 - -	ditto 0 1 0	1 0 0	Above 100l. and not amounting to 500l.
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 3 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. 0 0 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21 -	ditto 0 0 6		
6 July 1757	30 G. 2. c. 19, s. 1 - -	ditto 0 1 0		
6 July 1776	16 G. 3. c. 34, s. 5 - -	ditto 0 1 0		
2 Aug. 1777	17 G. 3. c. 50, s. 16 - -	ditto 0 1 6	1 10 0	For 500l. or upwards.
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 0 5 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 10 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. 0 0 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21 -	ditto 0 0 6		
6 July 1757	30 G. 2. c. 19, s. 1 - -	ditto 0 1 0		
6 July 1776	16 G. 3. c. 34, s. 5 - -	Addit. 0 1 0	2 0 0	For 1000l. or upwards.
2 Aug. 1777	17 G. 3. c. 50, s. 16 - -	ditto 0 1 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 0 10 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 15 0		
		ditto 0 10 0		
		ditto 1 0 0		
		ditto 2 0 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 1 0 0	3 0 0	For 2000l. or upwards.
		ditto 2 0 0	5 0 0	For 5000l. or upwards*.

\* Divers opinions prevailing as to the nature of, and duty applicable to ANNUITY BONDS,—1st, whether the same, being conditioned for the payment of the annuity thereby secured, and voidable on the re-purchase thereof, (the Annuity Act especially providing that any annuity may be re-purchased on payment of all arrears, and giving due notice); were to be *denominated bonds for payment of money, or deeds*, and subject to the like several duties? And 2ly, Whether the duty became due *pro rata according to the penalty*, in case such bonds were to be considered of the description of *money bonds*; or whether in a *rateable proportion*, according to the *purchase money* payable for any such annuity, (which the same, it must be allowed, are at least liable to), or how otherwise? And it appearing seldom to occur that the purchase-money was mentioned in an annuity bond, and that many bonds were given for the payment of very large annuities, where no consideration in cash or money was paid, but granted to persons resigning situations in favour of another, who agrees to secure so much per year out of the salary and profits by way of annuity for life; (upon which last consideration it is evident, and must be admitted most advisable, and for better security, and in order to obviate all doubts, to use stamps *pro rata* according to the

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
12 June 1711 from passing 1756	9 A. c. 23. s. 39 - -	- - o o 6	o 2 o	{ Cards per pack.
2 June 1776	29 G. 2. c. 13, s. 1 - -	Addit. o o 6		
2 Aug. 1789	16 G. 3. c. 34, s. 6 - -	ditto o o 6		
2 Aug. 1711	29 G. 3. c. 50, s. 1 - -	ditto o o 6	o 4 o	{ Certificate or Debenture for DRAWBACKS.
3 Aug. 1779	9 A. c. 23, s. 23 - -	- - o o 8		
2 Aug. 1783	19 G. 3. c. 66, s. 1 - -	Addit. o o 8		
6 July 1797	23 G. 3. c. 58, s. 1 - -	ditto o o 8		
29 June 1694	37 G. 3. c. 90, s. 1 - -	ditto o 2 o	o 5 o	{ ——— or LICENCE for MARRIAGE and Writ of HABEAS CORPUS.
5 April annually	5 & 6 W. & M. c. 21, s. 3	Single o 5 o		
29 June 1694	35 G. 3. c. 49, s. 1 - -	Single 1 1 o	1 1 o	{ ——— for wearing hair powder (by whatever name the same shall be distinguished) as an article of dress.
2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		
3 Aug. 1726	9 & 10 W. 3. c. 25, s. 15	Addit. o 5 o	o 12 6	{ Certiorari, WRIT OF ERROR, or WRIT OF APPEAL (except to Delegates.)
6 July 1759	12 G. 1. c. 53, s. 2 - -	ditto o o 6		
2 Aug. 1783	32 G. 2. c. 35, s. 1 - -	ditto o o 6		
6 July 1795	23 G. 3. c. 58, s. 1 - -	ditto o o 6		
	35 G. 3. c. 30, s. 1 - -	ditto o 1 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	o 2 6	{ Citation or MONITION exhibited in any ECCLESIASTICAL court.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 36	Addit. o o 6		
3 Aug. 1726	12 G. 1. c. 33, s. 3 - -	ditto o o 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto o 1 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	o 2 o	{ ——— Copies of—and Citation or Monition exhibited in courts of ADMIRALTY, or Cinque Ports—And also Sentence, Answer*, or final Decree given in ECCLESIASTICAL courts, and COPIES of such Sentence, Answer, or Final Decree.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 36, &c	Addit. o o 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto o 1 o		
6 July 1797	37 G. 3. c. 90. s. 1 - -	ditto o 3 o	o 5 o	{ ——— COPIES of such Citation or Monition exhibited in courts of ADMIRALTY, or cinque ports, and Answer exhibited in the same courts, and copies thereof.

the penalty).—The opinion of the Attorney and Solicitor General was requested thereon, and which is as follows: "We think this must be deemed a bond for payment of money within the meaning of the several acts; and the condition of the bond affording no rule for applying the rate of duty, if the annuity is for a life, and not for a certain term, we think the duty must be charged upon the amount of the penalty, as the only rule by which a charge can be made. JOHN SCOTT, JOHN MITFORD, *Lincoln's Inn, 17th May, 1798.*"—BONDS for replacing *stock lent* are also considered subject to these duties in a similar manner.

\* In Doctors Commons the same stamp is used for an answer as for a citation, viz. 2s. 6d. but which is unquestionably wrong; and it is earnestly desired, that gentlemen of the Ecclesiastical Courts would take heed not to use one and the same stamp for different instruments, because the amount or value of the duty is the same.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 40 0	12 10 0	{ <b>Collation</b> , Donation, or PRESENTATION to any Ecclesiastical Dignity, Promotion, or Benefice of the yearly value of 10l. and upwards in the King's books.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 7, &c.	Addit. 0 40 0		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto 0 40 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 6 0 0		
Single deed duty - - - - -	- - - - -	- - - 0 10 0		This single 10s. deed duty is considered applicable to the above description of instrument. See <i>Die Deeds</i> , No. 2.
6 July 1797	37 G. 3. c. 90, s. 1 - -	- - - 6 0 0	6 17 0	to all or any other Benefices than last above.
For statutes, &c. respecting these duties, <i>vide</i> Indenture, &c. p. 17.	Old deed duty 0 7 0 Single deed duty 10 0 0			These duties are considered applicable to the description of instrument last mentioned.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6	0 1 6	{ <b>Common Bail</b> filed in any court of law or equity at Westminster, great sessions for the counties in Wales, or county palatine of Chester; <b>Appearance</b> made upon such bail, OR in any action wherein no bail is filed, and <b>Rule</b> or <b>Order</b> made or given in any of the courts at Westminster, either law or equity, and COPIES of such rules or orders*.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 32, &c.	Addit. 0 0 6		
6 July 1759	32 G. 2. c. 35, s. 1 - -	ditto 0 0 6		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 5 0	1 0 0	{ <b>Conveyance</b> , Surrender of Grants or Offices, <i>Release</i> , or other <i>Deed</i> , which shall be <i>inrolled</i> of record in any court, or by any Custos Rotulorum, or Clerk of the Peace—upon every fifteen folios thereof, as <i>vide</i> Indenture, &c. p. 17.
6 July 1777	17 G. 3. c. 50, s. 17 - -	Addit. 0 2 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 0 2 6		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 10 0		
Single deed duty - - - - -	- - - - -	- - - 0 10 0		AND Upon the same, and every entire deed— <i>vide</i> Indenture, &c. p. 17. See <i>Dies</i> I. 1. I. 2. and <i>Deeds</i> , No. 2.

These words of the several statutes imply the same (as also any other) instruments if required to be inrolled, (particularly specifications of patents, conveyances of bankrupts' real estates, and bargains and sales†, pursuant to the statute, and inclosure or other awards, if inrolled) and are subject to the same exceptions, restrictions, and regulations as to folios, and otherwise as contained under title INDENTURE, &c. p. 17.

\* These words imply office copies, which, together with office copies of reports and decrees, are customarily wrote in chancery on foolscap paper book-ways, putting about one hundred and twenty words in each page; and for further remark, must beg to refer to observation under Bills, Answers, &c. p. 9. and Bail Bonds, &c. p. 8. and Affidavits, p. 5. Likewise, *bankrupts' certificates*, *warrants of seizure*, and *petitions* are by custom and usage written upon this duty, but the same *do not* appear to be specified in any act of parliament, no general words in any such acts including either of them, yet are stamped as such under the idea of being proceedings in chancery. *Vide* Acts, per margin.

† The 27 H. 8. c. 16. Is the first act of moment respecting inrolment of deeds, whereby "it is enacted that no land shall pass by bargain and sale unless it be by writing indented, sealed, and inrolled in one of the king's courts of record at Westminster, or within the county where the lands lie, within six months next after the date thereof." According to 1 *Inst.* 135. b. 2 *Inst.* 674, 675. 6 *Rep.* 62. *Skin.* 314. These six months are to be computed at twenty-eight days to the month, a common law month being but twenty-eight days. And 2 *Inst.* 674. If any deed is inrolled on the last day of the six months from the date, or if not dated, within six months from the delivery, it is sufficient. And 3 *Eliz.* c. 26. 6 *Ann.* c. 35. s. 16. and 8 *G.* 2. c. 6. s. 21. enacts, That no preference as to inrolment of deeds is intended to be given to any particular court of law or equity.

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Single o 6 8	o 6 8	<b>Copy</b> of any <i>Indenture, Lease</i> , or other <b>DEED</b> , or any part thereof, purporting to be a <b>TRUE OR ATTESTED</b> copy, for the security or use of any person other than the person <i>having or being</i> entitled to the <i>custody</i> of the same (namely) For ten common law folios or under of any such copy, and not amounting to twenty, one 6s. 8d. stamp For twenty such folios, and not amounting to thirty, two 6s. 8d. stamps, and so progressively for every entire ten folios of any such copy *.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 38, &c.	- - o o 1 Addit. o o 1	o o 2	
6 July 1759	32 G. 2. c. 35, s. 1 - -	ditto o o 1	o o 3	in any court of law at Westminster, courts of principality of Wales, or counties palatine of Chester, Lancaster, or Durham, and <b>Depositions</b> in chancery or other court of equity at Westminster (not taken by commission) and <b>COPIES</b> thereof †.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Addit. o o 3	o o 6	
12 June 1711 from passing 1756 2 June 1776 2 Aug. 1789	9 A. c. 23, s. 39 - - 29 G. 2. c. 13, s. 1 - - 16 G. 3. c. 34, s. 6 - - 29 G. 3. c. 50, s. 1 - -	- - o 5 o Addit. o 5 o ditto o 2 6 ditto o 2 6	o 15 o	<b>Dice</b> per pair, and all other things used for any game of chance   .
29 June 1694 2 Aug. 1698 3 Aug. 1714 3 Aug. 1779 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 8 - 12 A. ft. 2, c. 9, s. 21 - 19 G. 3. c. 66, s. 1 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o 40 o Addit. o 40 o ditto o 40 o ditto o 40 o ditto o 40 o ditto 10 o o	20 10 o	
Single deed duty - - - - - o 10 o				This single 10s. deed duty is considered applicable to the above instrument: See <i>Die Deeds</i> , No. 2.

\* As to the stamping of any such copies, it is enacted, that the same shall be subject to such provisions, restrictions, and directions as are prescribed by the act of 37 G. 3. c. 19. respecting deeds. *Vide* **INDENTURE**, &c. p. 17. And in case of nonconformity, to forfeit 20l. and the instrument be of no avail. See also *General Observations*. p. 2.

† By custom this duty attaches on every folio containing ninety words as to depositions in chancery, and seventy-eight words in the exchequer courts, and on every folio containing seventy-two words as to pleadings in courts of law, contained in any such copy (meaning an office copy) of either of such pleadings, but for further remark must crave leave to refer to the observation respecting copies of proceedings in law and equity courts, under title **Bills, Answers, &c.** p. 9.

‡ This stamp is only applicable to office copies of the original will from the Prerogative Office, and cannot be used in any other case, though the same has been used for attested copies of probates of wills, but which is unquestionably wrong, no stamp being applicable thereto. It is also to be remarked, the same by custom is chargeable for every folio containing ninety words comprised in any such will, and that the copies thereof were heretofore wrote as office copies in chancery are now written, but that in the Commons they do not abide by that rule, usually stamping each respective sheet of paper with a gross duty, equal to the number of folios therein contained;—as supposing a copy of a will ran ten sheets, or folios, it would be contained in one sheet of paper, and stamped with a 5s. stamp; but this is grossly wrong, as it ought to be stamped with ten single sixpenny stamps.

|| Duty to be paid by makers.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
2 May 1710	8 A. c. 9, s. 32 - - -	$\left\{ \begin{array}{l} 6d. \text{ per pound} \\ 12d. \text{ per pound} \end{array} \right.$	$\left\{ \begin{array}{l} 6d. \text{ per } \text{£}. \\ 1s. \text{ per } \text{£}. \end{array} \right.$	<b>Duty</b> on CONSIDERATION Money given with Clerks and Apprentices If 50l. or under. — above 50l.*
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 21, & c.	$\left\{ \begin{array}{l} - - - 0 \ 2 \ 6 \\ \text{Addit. } 0 \ 2 \ 6 \end{array} \right.$	$\left\{ \begin{array}{l} 0 \ 5 \ 0 \end{array} \right.$	<b>Ecclesiastical Commission</b> , Judgements in courts at Westminster, and Records of Nisi Prius and Posita †.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Addit. 0 5 0	0 10 0	— WARRANT, MONITION, or PERSONAL DECREE in Admiralty or Cinque Ports, and Copies thereof.
29 June 1694 2 Aug. 1698 3 Aug. 1726	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 32, & c. 12 G. 1. c. 33, s. 3 - -	$\left\{ \begin{array}{l} - - - 0 \ 0 \ 6 \\ \text{Addit. } 0 \ 0 \ 6 \\ \text{ditto } 0 \ 0 \ 6 \end{array} \right.$	$\left\{ \begin{array}{l} 0 \ 1 \ 6 \end{array} \right.$	<b>Entries</b> of ACTIONS in mayors or corporation courts, or courts of law where no writs issue, holding pleas to 40s. or above.
29 June 1694 2 Aug. 1698 3 Aug. 1779 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 12 19 G. 3. c. 66, s. 1 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	$\left\{ \begin{array}{l} - - - 0 \ 5 \ 0 \\ \text{Addit. } 0 \ 5 \ 0 \\ \text{ditto } 0 \ 5 \ 0 \\ \text{ditto } 0 \ 5 \ 0 \\ \text{ditto } 1 \ 0 \ 0 \end{array} \right.$	$\left\{ \begin{array}{l} 2 \ 0 \ 0 \end{array} \right.$	<b>Exemplification</b> under seal of any court, whether on vellum, parchment, or paper.
6 July. 1786	26 G. 3. c. 48. s. 1 - -	Single 0 1 0	0 1 0	<b>Extract</b> or ATTESTED copy from public register books or record of any court in SCOTLAND (except protest upon bills or promissory notes under 40s. sterling.)
1 July (1785) 2 July (1791)	25 G. 3. c. 50, s. 2 - - 31 G. 3. c. 21, s. 1 - -	$\left\{ \begin{array}{l} - - - 2 \ 2 \ 0 \\ \text{Addit. } 1 \ 1 \ 0 \end{array} \right.$	$\left\{ \begin{array}{l} 3 \ 3 \ 0 \end{array} \right.$	<b>Game CERTIFICATE</b> —not for game keepers. Annually.
1 July (1785) 2 July (1791)	25 G. 3. c. 50, s. 2 - - 31 G. 3. c. 21, s. 1. - -	$\left\{ \begin{array}{l} - - - 0 \ 10 \ 6 \\ \text{Addit. } 0 \ 10 \ 6 \end{array} \right.$	$\left\{ \begin{array}{l} 1 \ 1 \ 0 \end{array} \right.$	— — — — — for game keepers under any deputation. Annually †.

\* This duty is chargeable on the master or mistress: the full sum given must be inserted in the indentures of apprenticeship or clerkship, or forfeit double the amount, and duties paid to the stamp office, if within London or bills of mortality, in one month after the execution; and out of such limits two months, to a distributor of stamps or his substitute, otherwise the indenture will be void, master or mistress forfeit 50l. and another penalty, and the apprentice or clerk be disabled to follow his trade or be made free. But premiums given by parishes or public charities are entirely exempt from duty.

† INQUISITIONS taken by sheriffs of counties, are also to be considered liable to this duty, since they in fact are JUDGEMENTS OF POSSESSORS; the only difference being that the former is used where a verdict is given by a sheriff's jury, by reason of the defendant having suffered judgment to go by default; and the latter, in the case of a verdict recovered in either of the courts at Westminster before a jury of the county, and as such must, and customarily have been, considered as one and the same description of instruments, and subject to the same duty.

† See General Observations, p. 4.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
2 Dec. 1784 6 July 1797	24 G. 3. c. 53, s. 1 - - 37 G. 3. c. 90, s. 16 - -	- - 8s. } Ad. 8s. }	per oz.   16s. p. oz.	<b>Gold Plate</b> imported or brought into, or made or wrought within Great Britain, a duty after the rate of 16s. per ounce troy, greater or less quantity in proportion, over and above all other duties.
29 June 1694 2 Aug. 1698 3 Aug. 1714	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 5 12 A. ft. 2, c. 9, s. 21 -	- - 0 40 0 Addit. 0 40 0 ditto 0 40 0	} 6 10 0	<b>Grant</b> of OFFICE or Employment <i>above</i> 50l. a year.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Single deed duty - - - ditto 6 0 0	12 10 0	above 100l. per ann. (to be calculated on amount of salary, fees, and perquisites appertaining to such office).
29 June 1694 2 Aug. 1698 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 6 37 G. 3. c. 90, s. 1 - -	- - 0 40 0 Addit. 0 40 0 ditto 6 0 0	} 10 10 0	of LAND in fee, Lease for years, or other profits not particularly charged, that shall pass the great seal, seal of exchequer, dutchy or county palatine of Lancaster, or privy seal, (not directed to the great seal).
29 June 1694 2 Aug. 1698 3 Aug. 1714 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 2, &c. 12 A. ft. 2, c. 9, s. 21 - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - 0 40 0 Addit. 0 40 0 ditto 0 40 0 ditto 0 40 0 ditto 8 0 0	} 16 0 0	or LETTERS PATENT under the great seal of Great Britain, or seal of the dutchy palatine of Lancaster, of any <i>honour</i> , dignity, promotion, franchise, liberty, or privilege to any person whatsoever, or the exemplification thereof. <b>Admittance</b> of any fellow of the College of Physicians, of any <i>Attorney</i> , Clerk, Advocate, Proctor, Notary, or other officer of any court in Great Britain, ( <i>not</i> being an annual officer in any corporation court or inferior court, whose office is under 10l. value yearly in salary, fees, and perquisites.)
	Single deed duty - - - - -	0 10 0		—And additionally on <i>Letters Patent</i> . The four last above mentioned instruments, are considered subject to the single deed duty
6 July 1786	26 G. 3. c. 49, s. 1 - -	each lb. 0 0 1	0 0 1	<b>Hair POWDER</b> not exceeding 2s. per pound for every pound or less quantity
2 Oct. (1784)	24 G. 3. c. 51, s. 1 - -	- - 0 40 0 - - 0 5 0	2 0 0   0 5 0	<b>Hat LICENCE</b> by Retail within London, Westminster, borough of Southwark, and bills of mortality. Annually.
		- - 0 0 3	0 0 3	in any other part of the kingdom. Annually.
6 Aug. 1796	36 G. 3. c. 125, s. 3 - -	- - 0 0 6 - - 0 1 0 - - 0 2 0	0 0 6   0 1 0   0 2 0	—LINING—Every <i>Hat</i> made with any substance by whatever name distinguished, and not exceeding 4s. value — above 4s. and not exceeding 7s. value — above 7s. and not exceeding 12s. value — above 12s. value and upwards*.

\* The 36 G. 3. c. 125, after repealing this duty as formerly charged, and for the better collecting the same, and enforcing payment thereof, directs that the same shall be stamped on the lining of every such hat.



Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.	
29 Sept. annually	36 G. 3. c. 17, s. 2 - -	{ - - 20 0 0   20 0 0 - - 10 0 0   10 0 0		<b>Horse-Dealers</b> LICENCE within London, Westminster, bills of mortality, Saint Mary-le-bone, Saint Pancras, or borough of Southwark. _____ in any other part of Great Britain.	
30 Sept. 1784	24 G. 3. scff. 2, c. 31, s. 1	- - 2 2 0   2 2 0		<b>Horse</b> , Mare, or gelding, <i>entered to run</i> for any plate, prize, &c. over and above all other duties.	
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6   0 0 6		<b>Indentures</b> —parish children.	
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 30, &c.	Addit. 0 0 6   0 1 0		_____ Charity children.	
3 Aug. 1714	12 A. ft. 2. c. 9, s. 21 -	ditto 0 0 6	} 0 10 0	{	INDENTURE, LEASE, BOND *, or other Deed ( <i>except</i> Parish or Charity Childrens' Indentures) upon every fifteen folios thereof †.
6 July 1757	30 G. 2. c. 19, s. 1 - -	ditto 0 1 0			
6 July 1776	16 G. 3. c. 34, s. 5 - -	ditto 0 1 0			
2 Aug. 1777	17 G. 3. c. 50, s. 16 - -	ditto 0 1 6			
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 0 1 0			
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto 0 1 0			
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 3 0			
				AND	
2 Aug. 1797	37 G. 3. c. 111, s. 1 - -	Addit. 0 10 0   0 10 0		{	UPON every ENTIRE DEED, whether contained in <i>one</i> skin of fifteen folios, more or less, <i>over and besides the above duty</i> : (EXCEPT Bonds, Letters of Attorney, Indentures of Apprenticeship, where the <i>premium</i> shall <i>not exceed</i> 10 <i>l.</i> Lease of Lands, &c. for a <i>term</i> not exceeding <i>twenty-one years</i> , the full improved annual value whereof, and <i>rent</i> reserved thereby, shall <i>not exceed</i> 10 <i>l.</i> or <i>Lease</i> for lives or years, determinable on lives, where the <i>fine</i> or consideration shall <i>not exceed</i> 20 <i>l.</i> and the reserved rent 40 <i>s.</i> ) ‡.

These words of the several statutes imply administration bonds, (except where the estate does not exceed 20*l.*) bottomree bonds, bonds from a factor to his principal for faithful services abroad, or in respect to any other contract or service at home; bailiffs' bonds, bonds where one person becomes surety for the other's

\* 32 G. 3. c. 50, s. 9. Exempts bonds or cocquets for exporting or importing merchandizes, or carrying the same coastwise, commonly called coast bonds, from any duty.

† 37 G. 3. c. 19. imposes this duty on every skin of fifteen common law folios (of seventy-two words each) contained in any one such indenture, &c. including schedules thereto, or any receipt indorsed thereon, namely—

For every such deed, &c. of fifteen folios or less, and not amounting to thirty folios—one 10*s.* stamp.

And for every such deed, &c. of thirty folios, and not amounting to forty-five folios—two 10*s.* stamps.

and so progressively for every entire fifteen folios of any indenture, lease, &c. and enacts, That persons ingrossing, printing, or writing any indenture, lease, bond, or other deed, on vellum, parchment or paper, not duly stamped, and neglecting to have the same stamped, as therein directed, to forfeit 20*l.* and such deed not to be available in any manner whatsoever until so stamped.—That deeds having one stamp on each skin or sheet thereof, may within one calendar month be stamped, on payment of the duty only; and that the proper officer appointed at the Stamp-Office, is to calculate the number of folios, and express the duty payable thereon, by writing or subscribing in the margin of such deed, &c. his certificate thereof, and upon payment of the duty at the Head Stamp Office, the same is to be stamped: But if such duty shall be paid at any other office to be appointed by the commissioners of stamps, then to be transmitted for that purpose within twenty-one days from the day of payment of such duty to such head office.—That any such bond, deed, &c. may be stamped within six calendar months, on payment of the duty and 10*l.* penalty, and at any time afterwards, on payment of the duty and 10*l.* penalty for each skin, &c. thereof.—That where any action is brought for improperly engrossing any such deeds, &c. and the same shall not have been stamped within one month from the date, the plaintiff to recover though afterwards stamped.—And any person adding any word in any such deed after the same has been calculated as aforesaid, to forfeit 100*l.*—37 G. 3. c. 90. includes agreements, and enacts to the same effect.

‡ This single 10*s.* is in addition to the other duties imposed on deeds, and any deed may be stamped therewith within sixty days from the date, or at any time afterwards on payment of duty and 10*l.*

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
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other's performance of any specific services or good conduct, or respondentia bonds; bonds of indemnity, arbitration, or for performance of any covenants\*; bonds for receiving or applying trust-money to certain specific purposes; replevin bonds, mortgage bonds, and bonds of any other description, (except bail bonds and assignments thereof, money bonds and annuity bonds, for which see their respective specific titles) and assignments of any such bonds; letters or powers or warrants of attorney, leases of property belonging to a subject, (except as to single 10s. above), and bills of sale †, and charterparties, contracts, deeds poll, releases, deeds or declarations of trust, deeds of covenant—of copartnership—of grant of annuity—of revocation—of receivership—of appointment, and of assignment, and indorsements by way of deed; articles of clerkship, apprentices indentures ‡, and indentures of any description (except parish or charity-childrens' indentures), marriage settlements, agreements under hand and seal, game-keepers deputations, deeds of feoffment, defeazance, or to make a tenant to the precipe, or lead the uses of a recovery; appointment of domestic chaplain to a nobleman, commissions in the army, procurations, assignments by sailors of their prize-money, ships' articles, agreements between a vicar and his parishioners for composition of tithes ||; awards made in pursuance of arbitration bonds, when under hand and seal; awards not inrolled, made by commissioners for inclosing commonable lands, or any other conveyance or instrument, sealed, delivered, and executed with the usual formalities of a deed, (except such as are otherwise specifically charged), all which must be considered subject to the duties, and all other regulations and directions prescribed by the respective acts of parliament respecting deeds §. And 26 G. 3. c. 87. s. 18, charges CERTIFICATES for the sale of *crown lands*, &c. where the *consideration* money to be paid exceeds 10l. with such *stamp* duty as may be requisite for common conveyances of *lands*; but such as shall not exceed that sum with such *stamp* duty as shall be requisite for the cashier's receipt.

2 Aug. (1785)	25 G. 3. c. 51. s. 4 -	- - - 0 5 0   0 5 0	{ <b>Inn-Keepers, &amp;c. LICENCE</b> to let Post Horses, also to keep a Diligence, Post Coach, Stage Coach, or other four-wheeled Carriage—for each Diligence, &c. so kept. Annually.
		per mile 0 0 1 ½   0 0 1 ½	{ DUTY per mile per horse on persons hiring horses to travel post.
		per day 0 1 9   0 1 9	{ ——— per day, where the distance cannot be ascertained.
2 Aug. 1785	25 G. 3. c. 51, s. 4 -	per mile 0 0 1	{ ——— per mile on diligence, &c. **
1797	37 G. 3. c. 16, s. -	Addit. 0 0 1	{ ——— per mile on diligence, &c. **

**10l. penalty.** But the act imposing this single 10s. deed duty being apparently miscomprehended, two stamps of that description being frequently used instead of two component or progressive 10s. deed stamps; it is thought necessary to notice, that no instrument so stamped is valid, since the single deed duty is solely an additional duty charged on the whole deed, over and besides the component or progressive 10s. charged on every fifteen common law folios thereof.

\* It is a general idea that, if covenant, arbitration or indemnity bonds, are also conditioned for payment of money, the same require to be stamped with the money bond duty, besides the above deed duty.

† Doubts having arisen as to the extent of the above exception, 1st, Whether the same was meant to include all bonds either for the payment of money, or otherwise, and which are of various descriptions; as also bills of sale absolute, bills of sale for seamen's wages, warrants of attorney, to confess judgment, ditto with release of errors, releases of errors, and general releases? And 2ly, Whether leases for a year used in the conveyance of real property, were likewise within the exception? The Attorney and Solicitor General were consulted thereon, and who gave the following opinions, viz.

1st, "We think the proviso extends to all bonds.

2ly, "Bills of sale of the two kinds above mentioned, and releases of the kind above mentioned, we think are deeds within the meaning of the act: warrants of attorney we think are letters of attorney within the meaning of the proviso; but if the instrument containing a warrant of attorney also contains a release, we think it is not exempted by the proviso.

And 3ly, "A lease for a year, where the improved annual value of the premises is more than 10l. is not within the proviso: but we think a lease for a year, where the improved annual value of the premises is only 10l. or under 10l. is within the proviso, though used to ground a release, as a conveyance of real property. JOHN SCOTT, JOHN MITFORD, *Lincoln's Inn*, 2d August, 1797."

‡ ARTICLES OF CLERKSHIP are also subject to the several other duties appearing under its respective head, as *vide* p. 7; and are also, together with APPRENTICES' INDENTURES, liable to a duty in respect of the fee or premium given or contracted for with any such clerk or apprentice, as *vide* Duty on Consideration, &c. p. 15. And in case any such articles or indentures shall after the execution require the single 10s. deed stamp, the commissioners of stamps will not allow the same to be stamped, unless two parts of such articles or indentures are produced.

|| See *General Observations*, p. 1.

§ *Vide* Deeds and Agreements, *General Observations*, p. 1.

\*\* It is directed that the persons hiring such horses, &c. are to pay the duty.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698 3 Aug. 1714 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 14, &c. 12 A. ft. 2, c. 9, s. 21 37 G. 3. c. 90, s. 1	- - - 0 5 0 Addit. 0 5 0 ditto 0 5 0 ditto 0 15 0	1 10 0	<b>Institution</b> , or Licence ECCLESIASTICAL, and Letters of MART.
Single deed duty - - - - - 0 10 0		This single 10s. deed duty is considered applicable to <i>institutions</i> .		
25 June 1782 6 July 1797	22 G. 3. c. 48, s. 1 37 G. 3. c. 90, s. 19	- - - 0 1 6 Addit. 0 0 6	0 2 0	<b>Insurance</b> of Houses, Goods, &c. from Fire, upon every 100l. value so insured, more or less in proportion*.
2 Aug. 1783 6 July 1797	23 G. 3. c. 58, s. 1 37 G. 3. c. 90, s. 1	- - - 0 2 6 Addit. 0 2 6	0 5 0	<b>Inventory</b> or Catalogue of furniture, (except those to be produced in ecclesiastical courts, and of chattels distrained for rent, &c.)
6 July 1797	37 G. 3. c. 90, s. 1	- - - 0 2 6	0 2 6	_____ of chattels distrained for rent.
2 June 1780	20 G. 3. c. 28, s. 1	Single 0 2 6 Single 0 5 0 Single 0 20 0	0 2 6 0 5 0 1 0 0	<b>Legacy</b> , or Share of Personal Estate—RECEIPT—given to WIFE, Children, or Grandchildren—not exceeding the value of 20l. or under. _____ of the value of 20l. and under 100l. _____ of 100l. or upwards.
Idem - - - 2 Aug. 1783	Idem - - - 23 G. 3. c. 58, s. 1	- - - 0 2 6 Addit. 0 2 6	0 5 0	_____ TO all OTHER persons UNDER 20l.
2 June 1780 2 Aug. 1783	20 G. 3. c. 28, s. 1 23 G. 3. c. 58, s. 1	- - - 0 5 0 Addit. 0 5 0	0 10 0	_____ of or above 20l. and under 100l.
2 June 1780 2 Aug. 1783	20 G. 3. c. 28, s. 1 23 G. 3. c. 58, s. 1	- - - 0 20 0 Addit. 0 20 0	2 0 0	_____ of 100l. and
2 Aug. 1783	23 G. 3. c. 58, s. 1	Ad. 20s. per cent.	11. p. cent	_____ every further 100l. to the amount of 300l. each 100l. and
2 Aug. 1789	29 G. 3. c. 51, s. 1	ditto 0 20 0	2 0 0	_____ the next 100l. to the amount of 400l. and
2 Aug. 1789	29 G. 3. c. 51, s. 1	Ad. { <sup>20s</sup> / <sub>20s</sub> } p.Ct.	2l. p. cent	_____ every further 100l. over and above 400l. each 100l. †

36 G. 3. c. 52. enacts, that Legacies left by persons who may have died previous to April 27th, 1796, should only remain subject to the preceding duties; FROM whence (inclusive) the following

\* The assured is liable to pay this duty.

† These duties are to be paid by the legatee. Also see *General Observations*, p. 2.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
				<i>Legacy</i> of 20l. or upwards given out of Personal Estate, and also upon the <i>clear residue</i> of Personal Estate, and every part thereof (whether testate or intestate estate, and the <i>clear personal estate</i> is of the value of 100l. or upwards)— <i>given to</i> BROTHER or SISTER of the deceased or their <i>Descendants</i> —each 100l. greater or less sum in proportion.
17 April 1796	36 G. 3. c. 52, s. 1 - -	Single 2l. p. cent.   2l. p. cent.		
		Single 3l. p. cent.   3l. p. cent.		— given to UNCLE or AUNT or their <i>Descendants</i> paternâ vel maternâ.
		Single 4l. p. cent.   4l. p. cent.		— GREAT UNCLE or GREAT AUNT or their <i>Descendants</i> paternâ vel maternâ.
		Single 6l. p. cent.   6l. p. cent.		— ANY other degree of COLLATERAL Consanguinity than above described, or any <i>Stranger</i> in blood to the deceased *.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6	} 0 2 6	{ <i>Libel</i> , Allegation, Deposition, or Inventory made or exhibited in any ECCLESIASTICAL Court, and COPIES thereof.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 36	Addit. 0 0 6		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto 0 0 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 0 1 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 2 6   0 5 0		— Exhibited in Courts of ADMIRALTY or Cinque Ports and Copies thereof.

\* LEGACIES of ANNUITIES of whatever description, whether charged on personal or real estate, are liable to the same duties: such duties to be paid at four equal annual payments: the first of which payments to be made on completing the payment of the first year's annuity, and the others in like manner successively: unless the annuitant shall die in the interim of such four years, then proportionably according to the number of payments made. THE VALUE of such annuities to be calculated according to the tables in the schedule of the act 16 G. 3. c. 52. Duty on LEGACIES given to PURCHASE annuities, to be calculated on the sums necessary to purchase them; and duty on LEGACIES whose value can only be ascertained by application of the allotted fund, to be charged on the money as applied: duty on legacies to be enjoyed by different persons in succession of the same degree of kindred, and chargeable with the same rate of duty to be charged and paid as in the case of a legacy to one person; but if such persons are of different degrees of kindred, and chargeable with different rates of duty, then all persons becoming intitled for life only, or other temporary interest, to be chargeable with the duty in the same manner as if bequeathed by way of annuity, and to be paid when they shall so respectively become intitled, by equal portions, during the aforesaid term of four years; and any other partial interests to be charged in like manner.—Plate, furniture, or other things not yielding income, to be enjoyed in kind by different persons in succession, not to be chargeable while so enjoyed in kind with any duty, until in possession of persons having power to dispose thereof. Duty on legacies enjoyed in succession, to be charged as such, whether taken under wills or by intestacy. Duty on legacies in joint tenancy, to be paid in proportion to the interest of the parties. Duty on legacies subject to contingencies, to be charged as for absolute bequests (unless chargeable as annuities). Legacies subjected to power of appointment, to be charged with duty as property given to persons in succession, or absolutely according to the construction and limitations of such power. Money, or personal estate, directed to purchase real estate, to be charged as personal estate until applied in manner before mentioned; but no duty to accrue after the same shall have been so applied. Estates *pur autre vie*, applicable as personal estates, to be charged as such. Duty on property not reduced into money, to be charged agreeable to a valuation to be made by executors or administrators; but if the commissioners of stamps are dissatisfied therewith, then they are themselves to cause a valuation to be made, and then in case the same shall be objected to by executors, &c. an appeal to be made to the land tax commissioners, whose judgment to be final—all expences to be borne by the mistaken party. Money left to pay duty, not chargeable as a legacy. Duty on legacies not satisfied in money, to be paid according to the value of the satisfaction. But IF at the end of two years it shall appear that it will be difficult to ascertain the residue of the personal estate, the duty may be compounded for—with many other regulations and directions as per act 36 G. 3. c. 52. PRINTED forms of receipts to be procured and duties paid at the Legacy Receipt Office, Stamp Office, Somerset Place, or of or to any distributor of stamps in the country. DUTIES to be accounted for and paid by executors or administrators on retaining or paying legacies, and to be deducted and retained by them out of such legacies, and to be a debt from them to his majesty: but executors paying legacies without deducting the duty, both legatee and executor accountable for same. RECEIPTS to be stamped within twenty-one days after date, or within three months on payment of duty and 10l. per cent. penalty. And a penalty of 10l. per cent. for paying or receiving legacies without stamp receipts—and neglecting to pay duty within fourteen days after the same ought to have been paid as aforesaid, to forfeit treble the value of the duty. Penalty of 500l. for altering the receipts. The forms of receipt may be seen under the head General Observations, p. 3. and rider sheet betwixt p. 2 & 3, as they may be written, if so be the printed form is strictly conformed to.



Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
2 Aug. (1711) Easter (1756) 2 Sept. (1784)	9 A. c. 23. s. 23 - - 29 G. 2. c. 12. s. 1 - - 24 G. 3. sess. 2. c. 30. s. 1.	- - - 0 1 0 Addit. 0 20 0 ditto 0 10 6	1 11 6	<b>Licence</b> for Retailing BEER and ALE in ENGLAND. Annually*.
25 July (1782)	22 G. 3. c. 47. s. 3 - -	- - - 50 0 0	50 0 0	<b>Lottery-Office</b> Licence, each office. Annually.
1 Sept. or sub- sequent day — annually.	25 G. 3. c. 79. s. 5 - -	- - - 0 20 0 - - - 0 5 0	1 0 0 0 5 0	<b>Licence</b> for Selling MEDICINES, called <i>Notframs</i> , (except regular bred sur- geons, &c.) in London, Westminster, borough of Southwark, limits of the Penny Post, and city of Edinburgh. — in any other part of the kingdom.
2 Sept. 1785	25 G. 3. c. 79. s. 2 - -	- - - 0 0 1½ - - - 0 0 3 - - - 0 0 6 - - - 0 1 0	0 0 1½ 0 0 3 0 0 6 0 1 0	<b>Medicine</b> DUTY, on every Box, Packet, Bottle or Phial, or other inclo- sure of any medicines, not exceeding 1s. value. — above 1s. and not exceeding 2s. 6d. — above 2s. 6d. and not exceeding 5s. — above 5s. and upwards.
29 June 1694	5 & 6 W. & M. c. 21. s. 3	- - - 0 40 0	2 0 0	<b>Newgate and General Circuit Pardons.</b>
2 Aug. 1783	23 G. 3. c. 58. s. 1 - -	Addit. 0 40 0	4 0 0	BRIEFS for collecting Charitable Benevolence.
2 Aug. 1712 26 April 1725 6 July 1757 6 July 1776 2 Aug. 1789 6 July 1797	10 A. c. 19. s. 101 - - 11 G. 1. c. 8. s. 14 - - 30 G. 2. c. 19. s. 1 - - 16 G. 3. c. 34. s. 7 - - 29 G. 3. c. 50. s. 1 - - 37 G. 3. c. 90. s. 2 - -	- - - 0 0 0½ - - - 0 0 0½ Addit. 0 0 0½ ditto 0 0 0½ ditto 0 0 0½ ditto 0 0 1½	0 0 3½	<b>Newspapers</b> of half a sheet or less double demy, or one sheet single demy, (28 inches long and 20 broad, 34 G. 3. c. 72) and every additional half sheet over and above one whole sheet.
2 Aug. 1712 26 April 1725 6 July 1757 6 July 1776 2 Aug. 1789 6 July 1797	10 A. c. 19. s. 101 - - 11 G. 1. c. 8. s. 14 - - 30 G. 2. c. 19. s. 1 - - 16 G. 3. c. 34. s. 7 - - 29 G. 3. c. 50. s. 1 - - 37 G. 3. c. 90. s. 2 - -	- - - 0 0 1 - - - 0 0 0½ Addit. 0 0 0½ ditto 0 0 0½ ditto 0 0 0½ ditto 0 0 1½	0 0 4	— OF and not exceeding one sheet double demy.

\* This licence in Scotland by second act commences from 26th October in every royal borough, and 1st November (1756) in every shire and stewarty, and by third act 2d September, (1784) annually, and is not affected by the first act for the reason mentioned under head *Scotch Stamps*, General Observations, p. 4r

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 36 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - 0 0 6 Addit. 0 0 6 ditto 0 1 0 ditto 0 2 0	0 4 0	<b>Notarial Acts</b> , Protest, Sentence, and Final Decree, exhibited in the courts of ADMIRALTY or Cinque Ports, and Copies thereof.
29 June 1694 2 Aug. 1698 3 Aug. 1726 6 July 1759 2 Aug. 1783 6 July 1795	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 31 12 G. 1. c. 33, s. 2 - - 32 G. 2. c. 35, s. 1 - - 23 G. 3. c. 58, s. 1 - - 35 G. 3. c. 30, s. 1 - -	- - 0 0 6 Addit. 0 0 6 ditto 0 0 6 ditto 0 0 6 ditto 0 0 6 ditto 0 1 0	0 3 6	<b>Original Writ</b> (unless Præcapias) Subpœna, Bill of Middlesex, Latitat, Capias, Quominus, Dedimus Potestatem, or any other writ, process, or mandate for 40s. or upwards, in any court at Westminster, great sessions in Wales, counties palatine, or other court holding pleas to 40s. or above.

Under this head are included writs of bill of Middlesex, and latitat, either alias, pluries, or nonomittas; habeas corpora, venire, distringas, capias either by continuance or nonomittas, inquiry, attachment, fisa, casa, sci fa—first and second, subpœna, mittimus, dedimus potestatem, ne exeat regnum, elegit, and quo minus, or any other writ, process, or mandate as above.

		- - 0 0 0½   0 0 0½	<b>Pamphlets</b> , of half a sheet or less.
3 Aug. 1712	10 A. c 19, s. 101 -	- - 0 0 1   0 0 1	of one sheet.
		0 2 0   0 2 0	EXCEEDING a sheet, for every sheet in one copy of every pamphlet not exceeding six sheets in octavo, or a lesser size, twelve sheets in quarto, and twenty in folio.
6 July (1785)	25 G. 3. c. 48, s. 1 -	- - 10 0 0   10 0 0	<b>Patronbrokers</b> LICENCE within London, Westminster, Saint Mary-le-bone, Saint Pancras, bills of mortality, or borough of Southwark. Annually.
		- - 5 0 0   5 0 0	In any other part of Great Britain. Annually.
5 July annually	26 G. 3. c. 49, s. 4 - -	- - 0 1 0   0 1 0	<b>Perfumery</b> LICENCE.
		- - 0 0 1   0 0 1	DUTY on every packet or inclosure containing Perfumes, not exceeding the value of 8d.
		- - 0 0 1½   0 0 1½	above 8d. and not exceeding 1s.
6 July 1786	26 G. 3. c. 49, s. 1 - -	- - 0 0 3   0 0 3	above 1s. and not exceeding 2s. 6d.
		- - 0 0 6   0 0 6	above 2s. 6d. and not exceeding 5s.
		- - 0 1 0   0 1 0	5s. and upwards.



Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	} o 6 o	{ <b>Policy of Insurance</b> on LIFE within the bills of mortality.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
2 Aug. 1712	10 A. c. 26, s. 67	ditto o 2 4		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1	ditto o 1 o		
2 June 1765	5 G. 3. c. 35, s. 4	ditto o o 2		
6 July 1776	16 G. 3. c. 34, s. 5	ditto o 1 o		
Single deed duty - - - - - o 10 o				Considered applicable to these instruments.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	} o 6 o	{ _____ without the bills of mortality.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1	ditto o 1 o		
2 June 1765	5 G. 3. c. 35, s. 4	ditto o 2 6		
6 July 1776	16 G. 3. c. 34, s. 5	ditto o 1 o		
Single deed duty - - - - - o 10 o				Considered applicable to these instruments*.
6 July 1797	37 G. 3. c. 90, s. 24	- - o 3 o   o 3 o	} o 3 o	{ _____ on HOUSE, Goods, Furniture, Wares, Merchandize, or other property, from Loss by FIRE, throughout <i>Great Britain</i> —on any sum not amounting to 100l.
		Single o 6 o   o 6 o		
				_____ 100l. or upwards †.
6 July 1795	35 G. 3. c. 63, s. 1	p. cent. o 2 6   o 2 6	} o 2 6	{ _____ on SHIPS, Goods, Merchandize, or other property ( <i>except</i> Insurances from Fire and on Lives) called <b>SEA Insurances</b> . UPON every 100l. or under—upon every progressive 100l.—and upon every fractional part of 100l. so insured.
		p. cent. o 1 3   o 1 3		
				UPON every 100l. or under—and upon every progressive and fractional part of 100l. so insured, where the premium actually and bona fide paid, given, or contracted for shall <i>not exceed</i> 10s. per cent ‡.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o	} o 10 o	{ <b>Probates</b> of WILLS, or LETTERS of ADMINISTRATION, of any estate above 20l. and under 100l. value.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. o 5 o		
3 Aug. 1779	19 G. 3. c. 66, s. 1	ditto o 20 o	} 2 10 o	{ _____ If the estate is of or above the value of 100l. and under 300l.
2 Aug. 1783	23 G. 3. c. 58, s. 1	ditto o 20 o		

\* These instruments having on the first institution of the stamp duties been considered under the denomination of deeds, it is submitted, must be liable to the single 10s. deed duty.

† 37 G. 3. c. 90. after repealing the duties of 6s. and 11s. as formerly charged, so far as related to insurances from fire, charges the duties of 3s. and 6s. in lieu thereof. And 38 G. 3. c. 85, s. 3. exempts specifically these policies from the single 10s. deed duty charged by 37 G. 3. c. 111. on all deeds.

‡ The assured to pay the duties; and it is enacted, That where the premium shall not exceed 10s. per cent. 2s. 6d. stamps may be used for every 200l. insured, in all cases where the sum so insured shall amount to 200l.

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 5 0	8 0 0	<b>Probates.</b> of or above the value of 300l. and under 600l.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. 0 5 0		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { 0 20 0		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { 0 20 0		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { 0 20 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 2 10 0	12 0 0	of or above the value of 600l. and under 1000l.
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	Addit. 0 20 0		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto 0 30 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 1 10 0	20 0 0	of or above the value of 1000l. and under 2000l.
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	Addit. 0 20 0		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto 2 10 0		
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto 2 10 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 2 0 0	30 0 0	of or above the value of 2000l. and under 5000l.
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	Addit. 3 10 0		
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto 2 10 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 4 0 0	45 0 0	of or above the value of 5000l. and under 10,000l.
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	Addit. 5 0 0		
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto 5 0 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 5 0 0	60 0 0	of or above the value of 10,000l. and upwards *.
6 July 1795	35 G. 3. c. 30, s. 1 - -	Addit. 10 0 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 5 0 0	Receipts (on payment of money) For 2l. and not amounting to 20l. For 20l. and under 50l. For 50l. and under 100l. For 100l. and under 500l. For 500l. and upwards, and IN FULL of all demands†.	
2 Aug. 1791	31 G. 3. c. 25, s. 12 - -	Single 0 0 2   0 0 2		
		Single 0 0 4   0 0 4		
		Single 0 0 6   0 0 6		
6 July 1795	35 G. 3. c. 55, s. 1 & 6 -	Addit. 0 0 6   0 1 0		
		ditto 0 1 0   0 2 0		

\* By 23 G. 3. c. 58, and 37 G. 3. c. 90. Probates, and letters of administration of common failors or foldiers dying in his majesty's service are subjected to duty, but are specifically exempted by all other acts. And by 37 G. 3. c. 90. Persons administering personal estate *without proving the will*, or taking out letters of administration, within six months after the death of the party, to forfeit 50l.

† Persons writing, signing, or accepting any receipt *without being stamped* with the proper stamp, or with one of less value than required, for any sum above 2l. and under 100l. to FORFEIT 10l. and amounting to 100l. or upwards, 20l. and any other device to evade the duties 20l. PENALTY. But *unstamped receipts* may, *within fourteen days* after given, be *stamped* on payment of duty and 5l. PENALTY, and *within one calendar month* on payment of duty and 10l. PENALTY.



Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 16, &c.	- - 0 5 0 } Addit. 0 5 0 }	0 10 0	<b>Recognizances, Entries of, and Writ of Significavit pro Corporis Deliberatione</b>
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 0 10 0 }	1 0 0	<b>RECOGNIZANCES, Statute Staple or Statute Merchant—Relaxation and SENTENCE given in ADMIRALTY or Cinque Ports, or any ATTACHMENT out of such courts in ENGLAND.</b>
1 May 1786	26 G. 3. c. 60, s. 37 - -	- - 0 1 0	0 1 0	<b>Register of SHIPS—First.</b>
29 June 1694 6 July 1797	5 & 6 W. & M. c. 21, s. 3 37 G. 3. c. 90, s. 1 - -	- - 0 40 0 } Addit. 2 0 0 }	4 0 0	<b>Entry, Testimonial, or Certificate of Degrees, in either of the two UNIVERSITIES in ENGLAND. (Except bachelor of arts).</b>
6 July 1797	37 G. 3. c. 90, s. 1 - -	- - 2 0 0	2 0 0	of degrees of <i>bachelor of arts</i> .
29 June 1694 6 July 1762 6 July 1765 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 2 G. 3. c. 36, s. 1 - - 5 G. 3. c. 47, s. 1 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - 0 40 0 } Addit. 2 0 0 } ditto 6 0 0 } ditto 4 0 0 } ditto 14 0 0 }	28 0 0	<b>Entry, Testimonial, or Certificate of Degree of Utter Barrister, or other Degree in any of the four or other INNS of COURT.</b>
2 Dec. 1784 6 July 1797	24 G. 3. c. 53, s. 1 - - 37 G. 3. c. 90, s. 16 - -	- - 6d. } Ad. 6d. } per. oz.	1s. per oz.	<b>Silver Plate</b> imported or brought into, or made or wrought within Great Britain, a duty at the rate of 1s. per ounce troy, greater or less quantity in proportion, besides all other duties.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 25	- - 0 1 0 } Addit. 0 1 0 }	0 2 0	<b>Special Bail</b> and APPEARANCE thereon.
2 Aug. 1783 6 July 1797	23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	ditto 0 2 0 } ditto 0 4 0 }	0 8 0	<b>MATRICULATION</b> in the Universities.
2 Aug. 1712 6 July 1777	10 A. c. 19, s. 100 - - 17 G. 3. c. 50, s. 17 - -	- - 0 2 3 } Addit. 0 2 3 }	0 4 6	<b>Surrender</b> of or ADMITTANCE to any Copyhold Land or Tenement in England, Wales, and Berwick upon Tweed, or GRANT or LEASE by copy of court roll of any Honour or Manor within the same parts, <i>under 20s. value yearly, (except the original surrender to the use of a will, and the court book or roll itself which are exempt from duty.)</i>
2 Aug. 1783 6 July 1797	23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	Addit. 0 2 6 } ditto 0 3 0 }	0 10 0	of and above 20s. value yearly (except as aforesaid *.) See <i>Die S.</i>

\* See annotation—next page.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.	
6 July 1777	17 G. 3. c. 50, s. 17	- - - o 4 6	} o 4 6	<b>Surrender</b> of or <b>Admittance</b> to any Custom or Tenant Right Estate, not being Copyhold, which shall pass by Surrender and Admittance, or by Admittance only, and which shall not pass by deed within the parts of Great Britain last before mentioned, <i>under 20s. yearly value.</i> —COPY.	
2 Aug. 1783	23 G. 3. c. 58, s. 1	Addit. o 2 6	} o 10 o		— of and above 20s. value yearly *. See <i>Die S.</i>
6 July 1797	37 G. 3. c. 90, s. 1	ditto o 3 o			
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - - o o 6	} o 7 9	<b>Transfer</b> of Bank and South Sea Stock †.	
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6			
2 Aug. 1712	10 A. c. 19, s. 100	ditto o 2 3			
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21	ditto o 4 6			
2 Aug. 1783	23 G. 3. c. 58, s. 1	ditto o 2 3	} 1 o o	— of Stock in any Company, Society, or Corporation, (except Bank and South Sea Stock) ‡.	
6 July 1797	37 G. 3. c. 90, s. 1	ditto o 10 o			
Single deed duty - - - - - o 10 o		Considered applicable to these Instruments.			
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - - o 40 o	} 4 o o	<b>Warrant</b> of REPRIEVE or Relaxation from any Pecuniary Fine or Forfeiture, or Money <i>not exceeding</i> 100l.	
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 3	Addit. o 40 o			
6 July 1797	37 G. 3. c. 90, s. 1	ditto 6 o o	10 o o	— exceeding 100l.	
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - - o 5 o	} 1 10 o	<b>Writ</b> of COVENANT for levying Fines. AND — of ENTRY.	
3 Aug. 1779	19 G. 3. c. 66, s. 1	Addit. o 5 o			
2 Aug. 1783	23 G. 3. c. 58, s. 1	ditto o 5 o			
6 July 1797	37 G. 3. c. 90, s. 1	ditto o 15 o			
These duties are required for this writ, but it does not appear by what acts made liable, yet ought, as conceived, to be charged with the same duties as an original writ. v. fame p. 22.		{ o 1 o o 1 o o o 6 o o 6 }		3 o { — of SUPERSEDEAS.	

\* By 37 G. 3. c. 90. It is enacted, that the *Steward, &c. receiving a FINE without demanding the duty for each distinct tenement, shall FORFEIT 20l. and receiving the duties, but neglecting to pay them for three months, 5l. PENALTY, and double the duty so retained by him.* But by 38 G. 3. c. 85. s. 1. Such restrictions, directions, and penalties are repealed from and after the passing thereof (28 June, 1798), except where the tenement mentioned in the same surrender, admittance, copy or instrument of admittance, should, before the passing of the act of 37 G. 3. c. 90. have been surrendered, granted, or conveyed by different surrenders, &c. in which cases a distinct duty should be charged in respect of each such tenement of the yearly value of 20s. or upwards, which at any time thereafter should be added to any other tenement, or mentioned therewith to be surrendered, &c. by the same surrender, &c. And if any steward or other officer should mention or describe, or procure to be mentioned or described in any surrender several tenements, which were not severally comprised in the same surrender, &c. before the passing of the act of 37 G. 3. c. 90. without procuring such surrender to be duly stamped, agreeably to the acts of 37 G. 3. c. 90. and 38 G. 3. c. 85. he should be subject to the like penalties as by 37 G. 3. c. 90. directed to be forfeited and paid.

† 26 G. 3. c. 82. s. 11. and 37 G. 3. c. 90. are the acts specifically exempting these stocks from the two last duties of 2s. 3d. and 10s. charged on every other transfer; and all transfers, it is conceived, are rendered liable to duty under the two first acts, in virtue of the word "Contract," and therefore subject also to the single 10s. deed duty.

‡ See General Observations, p. 4. as to Transfers of CANAL Shares.



*The following DUTIES payable and LICENCES granted annually*

**At the Excise-Office,**

OR BY ITS RESPECTIVE COLLECTORS OR SUPERVISORS.

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
30 Sept.(1777)	17 G. 3. c. 50, s. 1 - -	- - 0 20 0 - - 0 5 0	1 0 0   0 5 0	<b>Auctioneers</b> LICENCE within the bills of mortality. _____ without the same limits:
10 May 1787 1797	27 G. 3. c. 13, s. 36 - - 37 G. 3. c. 14, s. - -	- - 0 0 3 $\frac{1}{2}$ Addit. 0 0 2 $\frac{1}{2}$ - - 0 0 7 Addit. 0 0 3	} 0 0 6 } 0 0 10	{ DUTY on every 20s. more or less, arising on sales by Auction of any Lands, Houses, Annuities, Utensils in Husbandry, and Farming Stock, Ships and Vessels, and Interest in public Funds, and Plate or Jewels. _____ of any Furniture, Fixtures, Pictures, Books, Horses, and Carriages, and other Chattels, whatsoever*.
30 Sept.(1777)	17 G. 3. c. 50, s. 2 - -	- - 0 5 0	0 5 0	{ <b>Brokers</b> (authorized by Lord Mayor of London) LICENCE to act as an Auctioneer.
5 July (1785)	25 G. 3. c. 49, s. 1 - -	- - 0 20 0	1 0 0	<b>Coach-makers</b> LICENCE throughout Great-Britain.
10 May 1787	27 G. 3. c. 13, s. 36 - -	- - 0 20 0 - - 0 10 0	1 0 0   0 10 0	{ DUTY for every Coach, &c. with four wheels, made for sale. _____ with two wheels:
6 July (1780)	20 G. 3. c. 35, s. 13 - -	- - 0 5 0	0 5 0	{ <b>Licence</b> to sell, trade in, or vend COFFEE, Tea, or Chocolate, or either of them.
5 July (1784)	24 G. 3. c. 41, s. 1 - -	per gal. 0 0 0 $\frac{1}{2}$	0 0 $\frac{1}{2}$	_____ to DISTILLERS and Rectifiers of Low Wines or Spirits—per gallon.

\* It is enacted, That the Auctioneer shall pay these duties out of the produce of the sale.

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
10 Sept. (1784)	24 G. 3. c. 41, s. 1 - -	- - - 1 0 0 }	1 0 0	<b>Licence</b> to Small Beer Brewers—Makers of Mead for Sale—Chandler, or Makers of Candles for Sale, (other than Wax and Spermaceti Candles)—Tawers of Leather—and Vellum or Parchment Makers.
		- - - 5 0 0 }	5 0 0	— Brandy or Spirituous Liquor Dealers, not being Retailers or Rectifiers—Makers of any other Sweets than Mead—and Starch-makers.
		- - - 10 0 0 }	10 0 0	— Makers of Vinegar—Callico and other Printers of Silks, Linens, &c. and Glafs Makers for each Glafs House.
		- - - 2 0 0 }	2 0 0	— Soap-Makers—Paper-Makers and Stainers—Wire Drawers—Dressers of Hydes in Oil—and Curriers.
		- - - 5 0 0 }	5 0 0	— Tanners within the Bills of Mortality and Borough of Southwark.
1 Sept. (1784)	24 G. 3. c. 36, s. 9 - -	- - - 2 10 0 }	2 10 0	— without the same limits.
		- - - 5 0 0 }	5 0 0	— for Makers of Wax or Spermaceti Candles.
		- - - 0 5 0 }	0 5 0	— for Trading in or Selling the same.
		- - - 1 10 0 }	1 10 0	<b>Strong Beer Brewers FIRST LICENCE</b> —And additionally on
		Addit. 1 10 0 }	1 10 0	Those not brewing more than 1000 barrels yearly.
5 July (1784)	24 G. 3. c. 41, s. 1 - -	- - - 2 0 0 }	2 0 0	— between 1000 and 2000 barrels.
		- - - 5 0 0 }	5 0 0	— between 2000 and 5000.
		- - - 7 10 0 }	7 10 0	— between 5000 and 7500.
		- - - 10 0 0 }	10 0 0	— between 7500 and 10,000, and
		Ad. 10l. p. 10000b	10l. p. 10,000 B.	— progressively 10l. for each 10,000 barrels to the amount of 40,000
		- - - 50 0 0 }	50 0 0	— exceeding 40,000 barrels:
		- - - 0 5 0 }	0 5 0	<b>Maltsters FIRST LICENCE</b> —And additionally on
23 June (1784)	24 G. 3. c. 41, s. 1 - -	Addit. 0 5 0 }	0 5 0	Those not making more than 50 quarters annually.
		- - - 0 10 0 }	0 10 0	— above 50 and under 100 quarters, and
		Ad. 5s. p. 50 qrs.	5s. p. 50q.	progressively 5s. for each additional 50 quarters to the amount of 550 quarters, and
		- - - 3 0 0 }	3 0 0	— Exceeding 550 quarters,



Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
from 10 Nov. (1790) to 10 October annually.	29 G. 3. c. 63, s. 70 -	- - 0 5 0	0 5 0	<b>Manufacturers</b> or Dealers in TOBACCO or Snuff, FIRST LICENCE— within the limits of the Excise in London, or limits of the city of Edinburgh.
		- - - 0 2 6	0 2 6	Without those limits, and additionally on
		Addit. 0 40 0	2 0 0	Those manufacturing not more than 20,000lb. within the preceding year.
		- - - 3 0 0	3 0 0	Exceeding 20,000lb. and not exceeding 30,000lb. and
		Ad. 11. p. 10,000lb.	11. p. 10,000lb.	— progressively 1l. for each additional 10,000 lb. to the amount of 100,000lb. and
		- - 12 0 0	12 0 0	— exceeding 100,000lb. and not exceeding 120,000lb.
		- - 15 0 0	15 0 0	— exceeding 120,000lb. and not exceeding 150,000 lb.
10 Oct. (1793)	33 G. 3. c. 69, s. 2 -	- - - 2 0 0	2 0 0	<b>Licence</b> to retail Aqua Vitæ in SCOTLAND (other than the Highlands.)
		- - - 1 0 0	1 0 0	— In the Highlands (Royal Burghs, Burghs of Barony or Regality excepted).
10 Oct. (1790)	30 G. 3. c. 38, s. 6 -	- - - 4 14 0	4 14 0	— for Retailing SPIRITUOUS LIQUORS throughout Great Britain If the House rated to House Tax under 15l. per annum.
		- - - 5 2 0	5 2 0	— 15l. and under 20l.
		- - - 5 10 0	5 10 0	— 20l. and under 25l.
		- - - 5 18 0	5 18 0	— 25l. and under 30l.
		- - - 6 6 0	6 6 0	— 30l. and under 40l.
		- - - 6 14 0	6 14 0	— 40l. and under 50l.
		- - - 7 2 0	7 2 0	— 50l. or upwards.
6 July (1759)	32 G. 2. c. 24, s. 2 -	- - - 5 0 0	5 0 0	— to Traders in, Venders, Pawnbrokers, or Refiners of Gold or Silver Plate (except such as shall not vend or sell any quantity of Gold not exceeding 2 dwts. or silver 5 dwts. in any one distinct ware.)

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
10 Oct. (1790)	30 G. 3. c. 38, s. 6 - -	- - 2 4 0	2 4 0	{ <b>Licence</b> to Retail FOREIGN WINES in ENGLAND—where the party has a Licence for Retailing Spirituous Liquors.
		- - 4 4 0	4 4 0	{ ——— Where the party has a Licence for retailing Ale and Beer, and not a Spirits Licence.
		- - 5 4 0	5 4 0	——— Where the party has not a Spirits or Beer Licence.
		- - 1 6 8	1 6 8	{ ——— in SCOTLAND—where the party has a Licence for Retailing Spirituous Liquors.
		- - 2 13 4	2 13 4	{ ——— Where the party has a Licence for Retailing Ale and Beer, and not a Spirits Licence.
		- - 3 6 8	3 6 8	——— Where the party has not a Spirits or Beer Licence.
		- - 2 4 0	2 4 0	{ ——— To retail BRITISH made WINES or Sweets throughout GREAT-BRITAIN.

20 Nov. (1774)	14 G. 3. c. 49, s. 8 - -	- - 0 5 0	0 5 0	{ <b>Licence</b> to keep a MADHOUSE in England, Wales, and Berwick upon Tweed*.
1 (Aug. (1789)	29 G. 3. c. 26, s. 3 - -	- - 4 0 0	4 0 0	{ ——— for every HAWKER, Pedlar, or Petty Chapman, travelling on foot or on horse, within England, Wales, and Berwick-upon-Tweed, carrying to sell, or exposing to sale, any Goods, Wares, &c.
		Addit. 4 0 0	8 0 0	{ ——— Travelling with Horse, Ass, or Mule, or other beast bearing or drawing burthen†.
1 Nov. (1773)	13 G. 3. c. 82, s. 2 - -	- - 0 5 0	0 5 0	——— to keep a LYING-IN Hospital‡.

\* This Licence granted by the College of Physicians within seven miles of London and county of Middlesex, and any greater distance by the Quarter Sessions. And 10l. Additional Duty to be paid where Ten Lunatics shall be kept, and 15l. where above Ten shall be so kept. Likewise 6s. 8d. to the secretary for his fee.

† These Licences granted by Commissioners appointed for that purpose.

‡ This Licence granted by justices of the peace at the quarter sessions, and 40s. to be paid to the clerk of the peace as a perquisite, and as a fund to defray the expence of stamp and parchment.



## *A W A R D S.*

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The following are literal Copies of the Cases as cited in the MORNING CHRONICLE of the 8th and 9th November, 1797.

NOVEMBER 8th. — WEBB *versus* GOUGH.

A RULE had been obtained for an attachment for non-performance of an award.

The cause shewn against the rule was, that the award was not a valid instrument, because it was upon a wrong stamp; namely, upon a 7s.\* instead of a 5s. stamp†; that it being higher than the appropriate value of the stamp, directed by the legislature, was the same as if lower, as far as regarded the legality of the instrument.

On the other hand, it was contended, that as this award was under seal, it was considered as a deed, which required a stamp of 7s; and, therefore, this award was right.

The court were of the latter opinion; and, therefore, the award was established, and the rule made absolute.

NOVEMBER 9th.—OXENHAM *versus* HORSFALL.

THIS was a rule to shew cause why an attachment should not issue for the non-performance of an award, and the merits of the case were laid aside, in consequence of an incidental point; namely, whether the award was upon a right or a wrong stamp. That question was to be governed by the determination of a previous one, namely, whether the award in question was such an instrument, as in law might be called a deed or not? If a deed, it was clearly upon the wrong stamp, it being a 5s. one, whereas the last act requires it shall be on a 7s. stamp. If it was not a deed, it was rightly stamped.

On the one side, it was contended, that it was not a deed, inasmuch as that to constitute a deed, there must be a contract, and the instrument must be signed, sealed, and delivered. Its being sealed only was not sufficient to give it the solemnity of a deed. That, if sealing alone was sufficient to create a deed, then all wills, and the warrants of magistrates, and a prodigious number of other instruments, would be declared deeds, and as such liable to the stamp duty of 5s.

On the other side, it was contended, that this award was a deed, in as much as it was made under the seal of the umpire. That the court had decided to this effect yesterday.

\* This Duty now consists of the component, or progressive, 10s. deed (as to the quantity of folios) and single 10s. (on the whole) deed.

† By 37 G. 3, c. 90, An additional 5s. was imposed, making the same a 10s. stamp.

Lord Kenyon said, he should extremely regret, if what was laid down by the court yesterday was not law ; and yet, it was infinitely better, that a decision improvidently made, should be retracted, than that the law should be infringed upon, to support a decision. The argument urged at the bar, on one side, went a great length indeed, for it was contended, that unless an instrument be delivered, as well as signed and sealed, it was no deed. He believed, that this doctrine would make null and void a great number of instruments, which governed property to a very large amount, under various circumstances, in this country. Many such instruments were executed by and before persons who were not very conversant with these technical distinctions, and which instruments had always hitherto been deemed valid. The inconvenience of such law, if it was law, would be most enormous ; but he did not think it was law: Suppose this submission had required that the award of the party should be by deed executed, could he tell a jury at *nisi prius*, that he hesitated in calling it a deed ? He could not bring his mind to doubt of this case. The instrument was a deed to all intents. It began with the words "*To all to whom these presents shall come,*" which are as formal as "*Know all men by these presents.*" The act of parliament required that a deed should have a stamp of 7s. and this had a stamp only of 5s. which was equivalent in law to having no stamp. He, therefore, had no doubt upon earth, but that this objection ought to prevail.

Mr. Justice Grose, and Mr. Justice Lawrence, agreed with his lordship, but observed, that the defect might be remedied, for the instrument might be made a valid one by paying the penalty in the act of parliament.

Lord Kenyon said, that the inclination of his mind was, that the award itself was a good one, and he wished the parties should think a little of the matter, before they litigated it any further. Rule discharged.





# THE CORRECT IRISH STAMP LIST.

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## General Remarks.

CONSIDERING the frequent necessity of *stamping* instruments with the *English* as well as *Irish* duties, or with one of them, for the purpose of rendering the same effectual, in this or that country; and great difficulty arising as to the requisite mode to be pursued, and the appropriate duty payable in such cases, it is submitted the following list and succinct account, when both duties become indispensable, and the law of Ireland, in respect thereof, will be regarded a beneficial acquisition, and prove of general utility.—Therefore,

*First*, It is conceived, that any INSTRUMENT conveying or securing PROPERTY, situated or invested part in IRELAND and part in ENGLAND; or only in ONE of those kingdoms, yet EXECUTED, or to OPERATE in the OTHER; or required to be given in EVIDENCE in any court of the *opposite* kingdom, the same must (in either case) have the duties of both countries impressed thereon. BUT, if any such instrument, *having* the stamp duty of *one* kingdom *thereon*, shall after the execution for any of the purposes noticed, *require* the *opposite* provincial duty, NO penalty is payable, since the legality of the deed is established, and, in order to make it admissible evidence, is merely liable to the duties of the opposite country, similar to foreign imports, being subject to custom duties, and no clause in either of the stamp acts constructively appear to inflict a penalty in those cases; for instance, any instrument EXECUTED in the EAST INDIES, or GUERNSEY, or other FOREIGN country, (where no stamp duties are payable) demanded as evidence in the courts of Great Britain *may be*, and the same is customarily *stamped without* any penalty being paid or required over and besides the specific duty therefore due.

*Second*, AFFIDAVITS and BONDS, and WARRANTS of ATTORNEY, to operate in both countries are implied in the above observation; yet, as to WARRANTS of ATTORNEY, it is apprehended, (for convenience sake) the most adviseable method to use *two* distinct warrants, each *stamped* with the duties applicable to its appendant kingdom.

In Ireland the stamp duties are annually imposed or re-enacted (the same as the English duties formerly were) but the clauses are not varied; and,

*The following are the existing LAWS of that Country respecting the same:*

### I. Instruments executed out of the Kingdom.

It is enacted, that any instrument, *executed out of the kingdom* of Ireland, may be stamped, on payment of duty only, within the space of two years from the execution, proof being first satisfactorily made to the commissioners of Irish stamps, that such instruments were so executed.

### II. Bills—Answers, &c.

That for ingrossing *bills, answers, and other pleadings*, any attorney, &c. is to charge by the skin only, which in a progressive degree is to contain twenty sheets or folios, [consisting in chancery of ninety-two words, and in exchequer one hundred and two words, each] under the penalty for the first offence, 10l; second offence, 50l, and third offence, 100l, with treble costs; and, any client is at liberty to object to a contrary charge. That the officers taxing the bills of costs, shall certify at the bottom thereof the number of skins contained in the pleadings, under the penalty of 10l.

### III. Writings in General.

ALL writings to be as near the stamps as possible, under the PENALTY of 10l. And all vellum, &c. to be STAMPED *before* written upon; and, IF NOT so stamped, OR, if stamped with a LOWER duty than requisite, penalty, 5l. But may be stamped within FIVE YEARS, on payment of duty, and 10l. penalty; and AFTER five years, 20l. penalty. And writing on vellum, &c. *formerly written upon*, before the same shall have been again stamped, or fraudulently erasing names, dates, &c. or taking off stamps to use again, 50l. penalty, and such deemed unstamped.

N. B. Mr. ADAMS, Stationer, *Lincoln's-Inn New Square*, is the only distributor of Irish stamps in England,

## IRISH STAMP DUTIES.

A.		L. S. D.	B.		L. S. D.
<b>Admission</b> into any Corporation or Company - - - - -		0 5 0	<b>Bill</b> , Answer, Replication, Rejoinder, Interrogatories, Depositions taken by Commission, or any Pleadings in Chancery, or Exchequer Court (save exceptions to any Answer filed therein) - - - - -		0 2 6
ADMISSION of any <i>Fellow</i> of the College of Physicians, or of any <i>Clerk, Advocate, Proctor, Notary</i> , or other Officer in any Court, (except an annual Officer in any Corporation, or inferior Court, whose Office is under 10l. Value yearly in Salary, Fees, or Perquisites) - - - - -		6 10 0	Copy of - - - - -		0 0 1½
_____ of an <i>Attorney</i> in any Court - - - - -		3 0 0	<b>Bills of Exchange</b> , foreign or inland—Promissory or other Note, Draft, or Order for any Sum not exceeding 10l. } - - - - -		0 0 3
_____ of a <i>Solicitor</i> in Chancery - - - - -		3 0 0	Exceeding 10l. and not exceeding 50l. - - - - -		0 0 6
_____ of any <i>Student</i> into the Society of King's Inns - - - - -		10 0 0	Exceeding 50l. and not exceeding 100l. - - - - -		0 0 9
_____ of any <i>Barrister</i> into the Inns of Court - - - - -		10 0 0	Exceeding 100l. - - - - -		0 1 0
<b>Advertisements</b> in Newspapers - - - - -		0 1 0	<b>Bills of Lading</b> for exportation of Merchandize - - - - -		0 0 6
And a further Duty of 1s. for every ten Lines over the first ten, and no Line to exceed in Length twenty m's Long Primer; and if such Lines exceed that Length, treble duty to be paid			<b>Bond</b> , <i>Contract, Release</i> , or other obligatory Instrument not otherwise charged - - - - -		0 1 0
<b>Affidavits</b> (except such as shall be taken before Custom or Excise Officers—Affidavits relative to Criminal Prosecutions, to Road Presentments, or accounting for Public Money—Affidavits accompanying the Registry of Freeholds—Affidavits taken before any Justice of the Peace, or Magistrate of any Corporation acting as such—Affidavits taken by a Magistrate in any Court of Conscience, or summary Jurisdiction, or before any Judge of Assize, or Commission of Oyer and Terminer, relative to Prosecutions, or Trials on Indictments, or to Civil Bills, or made for the Purpose of raising or accounting for public Money—Affidavits relative to the Hempen and Linen Manufactures, or to the Payment of Corn Premiums, or made before Trustees of Turnpikes relative to the Roads or Tolls of such Turnpikes; or Affidavits made before the Dublin Society. - - - - -		0 1 0	BOND on the exportation of goods or merchandize entitled to Bounty, Drawback, or Allowance of Duties - - - - -		0 2 0
AFFIDAVIT—Copy of—which shall be read in any Court - - - - -		0 0 2	C.		
<b>Almanack</b> or CALENDAR for one Year, or less Time, printed on one Side only of any Sheet or Piece of Paper, and which shall not be afterwards bound, or separated into Leaves - - - - -		0 0 2	<b>Charterparty</b> , Policy of Insurance, Passport, or any Protests, Pocruration, or other Notarial Act - - - - -		0 2 6
Any other Almanack or Calendar for one year - - - - -		0 0 4	<b>Citation</b> or MONITION made in the PREROGATIVE, or any ECCLESIASTICAL Court, or any <i>Libel</i> or <i>Allegation</i> , <i>Deposition</i> , <i>Answer</i> , Sentence, or Decree, or <i>Inventory</i> exhibited in such Courts, or ADMIRALTY Court, and COPIES thereof, (except for Recovery of Seamen's Wages) - - - - -		0 1 0
Every other Almanack, &c. made to serve for several Years, the respective Rates of - - - - -		0 0 1	<b>Collation</b> , Donation, or Presentation made by any Archbishop, Bishop, or Patron to any Benefice, Dignity, or Spiritual or Ecclesiastical Promotion of the Value of 100l. per annum, which shall pass the Great Seal of Ireland - - - - -		3 5 0
And for every such Year as aforesaid - - - - -		0 0 2	200l. per annum, or upwards - - - - -		6 10 0
<b>Answer</b> in Equity. Vide <i>Bill</i> , &c. Exceptions taken thereto. Vide <i>Exceptions</i> .			The Value to be ascertained by Certificate of the Bishop or Vicar General of the Diocese, and two or more Benefices episcopally united to be deemed one Benefice only.		
<b>Appeal</b> from ADMIRALTY Court, Prerogative Court, or any Archbishopal Court - - - - -		6 10 0	<b>Commission</b> issued from any Court for taking Affidavits - - - - -		1 1 8
<b>Army List</b> (except those published with the Approbation of Lord Lieutenant General, or General Governor for the time being) - - - - -		0 10 0	out of ECCLESIASTICAL Court not before charged - - - - -		0 7 6
			<b>Common Bail</b> to be filed in any Court, and APPEARANCE thereon - - - - -		0 1 0
			<b>Conveyance</b> , Surrender of Grants or Offices, Release, or other Deed, which shall be enrolled of Record in any Court - - - - -		0 7 6
			<b>Copy</b> of any WILL attested by the proper Officer of the Prerogative or Ecclesiastical Court - - - - -		0 0 2
			<b>Custodian</b> under Seal of Exchequer, grounded on an Outlawry in any Civil Action - - - - -		0 5 0



D.		L. S. D.
<b>Declaration</b> , Plea, Replication, Rejoinder, Demurrer, } or other Pleadings in any Court of Law - - - - -	}	0 0 6
Copy of - - - - -		0 0 2
<b>Decree</b> or dismissal in Chancery or Exchequer - - - - -		0 1 6
<b>DECREE</b> or dismiss, made or pronounced by the Seneschal or Steward of every Manor Court, in any Proceeding by Civil Bill - - - - -	}	0 1 6
<b>DECREE</b> to be made or pronounced by every assistant Barrister, at the Sessions of the Peace, or adjournments thereof, in Causes heard by Civil Bill, where the sum recovered shall be under 5l. - - - - -		0 2 2
Amounting to 5l. but not amounting to 10l. - - - - -		0 4 6
Amounting to 10l. or upwards - - - - -		0 7 6
<b>Deed Poll</b> , INDENTURE or LEASE, not otherwise charged (except Indentures of Apprenticeship when the fee given does not exceed 10l.—Parish and Charity Indentures—and for binding Apprentices to Attornies or public notaries) - -	}	0 4 0
If inrolled, <i>see</i> Conveyance Memorials of, <i>vide</i> Memorial		
<b>Depositions</b> taken by Commission. <i>Vide Bill, &amp;c.</i>		
<b>DEPOSITIONS</b> in Chancery or Exchequer, (except the Paper Drafts of Depositions taken by Commission, before they are ingrossed) which are not before charged, and COPIES thereof	}	0 0 1½
<b>Dismiss</b> made or pronounced by any assistant Barrister - -		0 1 3
<b>Dispensation</b> , to hold two Ecclesiastical Dignities or Benefices, or both or any other Dispensation or Faculty from the Lord Archbishop of Armagh, or Master of the Faculties for the Time being - - - - -	}	9 15 0
<b>Donation</b> , <i>See Collation.</i>		
<b>Dublin Directory</b> - - - - -		0 0 2

E.		L. S. D.
<b>Entry</b> of any Action in the Mayor's or Sheriff's Courts of Dublin—Corporation Court, and other Courts whatsoever, out of which no Writs, Procefs, or Mandate issue, holding Plea to the Amount of 40s. or above - - - - -	}	0 1 0
<b>Exceptions</b> taken to any Answer in Equity—Each and every - - - - -		0 1 0
And a further Duty after the Rate of 1s. for every ninety Words which each Exception shall contain, above the first ninety Words - - - - -		
And a further Duty of 2s. 6d. for each Exception above the first ten Exceptions. - - - - -		
And a further Duty after the Rate of 2s. 6d. for every ninety Words which each such Exception shall contain, above the first ninety words. - - - - -		

Exemplification		L. S. D.
that shall pass the Seal of any Court of a Decree of the Court of Chancery } under the Great Seal - - - - -	}	0 15 0 0 7 6

G.		L. S. D.
<b>Grant</b> or <i>Letters Patent</i> , under the Great Seal of Ireland, of any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege, to any Person or Persons, Bodies Politic or Cor- porate, or Exemplification of the same, (Commissions of Rebellion in procefs always exempted) - - - - -	}	9 15 0
<b>GRANT</b> from his Majesty of any <i>Sum of Money</i> exceeding 200l. which shall pass the Great Seal of Ireland - - - - -		9 15 0
not exceeding 200l. nor less than 100l. - - - - -		4 6 8
<b>GRANT</b> of <i>Office</i> or Employment, above the value of 200l. per Annum - - - - -	}	9 15 0
above 50l. and under 200l. - - - - -		4 6 8
<b>GRANT</b> of Lands in Fee, Lease for Years, or other Grant or Profit, not particularly charged, that shall pass the Great Seal of Exchequer, (Custodiam Leases excepted) - - - - -	}	3 5 0

I.		L. S. D.
<b>Indentures</b> of Apprenticeship to an <i>Attorney</i> - - - - -		2 0 0
And Additionally thereon - - - - -		7 0 0
to a <i>Notary Public</i> - - - - -		3 0 0
<i>See Deed Poll.</i>		
if inrolled. <i>See Conveyance.</i>		
Memorials of. <i>See Memorial.</i>		

<b>Institution</b> that shall pass the Seal of any Archbishop, Bishop, Chancellor, or other Ordinary, or Ecclesiastical Court - - - - -	}	0 15 0
Two Benefices episcopally united to be considered as one.		

<b>Instruments</b> intitling Persons exporting Merchandizes to any Drawbacks, or Bounty thereon - - - - -	}	0 0 1
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<b>Insurance</b> from Fire, per Cent. - - - - -		0 1 0
for Lives, or from Loss at Sea, per Cent. - - - - -		0 1 0

<b>Interrogatories</b> in Equity. <i>Vide Bill, &amp;c.</i>		
<b>Judgments</b> to be signed by any Master, Prothonotary, or other Officer of any Court in Dublin, having power so to do And a further duty of 6d. for every 100l. for which such Judgments shall be signed exceeding 100l. - - - - -	}	9 5 0

L.		L. S. D.
<b>Lease.</b> <i>See Deed Poll.</i>		
if inrolled. <i>Vide Conveyance.</i>		
Memorials of. <i>See Memorial.</i>		

<b>Legacy</b> Receipt or Discharge (except Wife, Children, or Grandchildren) under 20l. - - - - -	}	0 2 6
Of 20l. and under 100l. - - - - -		0 5 0
Of 100l. and upwards - - - - -		1 0 0

<b>Letters Patent</b> See Grant, &c.	L. S. D.
<b>Letters of Attorney</b> (except Warrants of Attorney for Judgments on Bonds, and as next mentioned)	0 2 6
empowering any person to receive Rents	1 2 9
empowering any Person to execute Leases	5 11 6
<b>Licence</b> to keep a Lottery Office	100 0 0
for Marriage	1 2 9
for retailing Wine, Beer, Ale, Spirits, or Cider—Tea and Groceries—to manufacture or deal in Tobacco—for manufacturing Candles or Soap for Sale—for selling or manufacturing Paper Hangings—for selling or making Gold or Silver Plate for Sale, or selling Home made Spirits as a Factor, or by Wholesale, or for keeping a Coffee-House	0 0 1
<b>M.</b>	
<b>Memorial</b> of any DEED, Conveyance, Will, or Devise, which shall be registered in the Public Office for registering such Memorials	0 2 6
<b>N.</b>	
<b>Newspapers</b>	0 0 1
<b>P.</b>	
<b>Pamphlets</b> not exceeding six Sheets 8vo. or lesser Size, twelve in 4to. or twenty in Folio, per Sheet	0 2 0
<b>Pardons</b> (except in <i>forma pauperis</i> ) of or for any Crime or Offence or of any Money or Forfeiture, or of any Warrant, or Reprieve; RELAXATION from any Fines, Corporal Punishment, or other Forfeiture	4 6 8
<b>Presentations.</b> Vide Collations.	
<b>Probates</b> of WILLS, or Letters of Administration, for any Estate above the Value of 30l. and under 100l.	0 5 0
Of 100l. and under 300l.	0 10 0
Of 300l. and under 600l.	1 0 0
Of 600l. and under 1000l.	1 10 0
Of 1000l. and upwards	2 0 0
Probates, &c. of Seamen or Soldiers not charged	
<b>R.</b>	
<b>Receipts</b> (on Payment of Money) for 2l. and not amounting to 20l.	0 0 2
Amounting to 20l. and upwards	0 0 4
<b>Recognizance</b> conditioned for Payment of Money, or Performance of Covenants or Agreements—Statute Staple or Merchant, or entered of Record in any Court or Office, (except such Recognizances as shall be entered into by Persons applying for Licences to retail Beer, Ale, Wine, strong Waters, or other Liquors, which are to be considered as Bonds, and pay accordingly)	0 5 0

<b>RECOGNIZANCE</b> on an Appeal from any Decree or Dismiss made or pronounced by any Assistant Barrister	L. S. D. 0 2 6
<b>Record</b> of <i>Nisi Prius</i> or <i>Postea</i>	0 5 0
<b>Rejoinder</b> in Equity. Vide Bill, &c.	
<b>Renewal</b> of a Decree or Dismiss made or pronounced by any Assistant Barrister—whether by Judge of Assize or Assistant Barrister	0 1 6
<b>Replication</b> in Equity. Vide Bill, &c.	
<b>Rule</b> or Order (except in Causes upon Indictments, or relating to Presentments made or given in any Court in Dublin, either in Law or Equity)	0 1 0
COPY of, (except as above) and COPIES of any other RECORDS, or Proceedings in any such Courts, not otherwise charged	0 1 0
<b>S.</b>	
<b>Sentence</b> given in ADMIRALTY Court, or any ATTACHMENT out of such Court, or any RELAXATION of such Attachment	0 7 6
<b>Special Bail</b> to be taken in any Court, or before any Judge	0 1 0
<b>Summons</b> or Process, whereby defendants are required to appear or answer Plaintiffs' Bill, or to appear before any Recorder, Assistant Barrister, Seneschal or Steward of a Manor Court, or other Judge or Officer, in every Proceeding in a summary Way by Civil Bill	0 1 1
<b>W.</b>	
<b>Warrant</b> , Monition, or Personal Decree in ADMIRALTY (except in Suits for Seamen's Wages)	0 7 6
to any Attorney or Solicitor to appear for Plaintiff or Defendant in, or to prosecute, or defend any Action or Suit at Law, or in Equity, or to confess Judgment therein	0 1 0
to acknowledge Satisfaction	0 5 0
<b>Writ</b> of COVENANT for levying a Fine	0 10 0
ENTRY for suffering a Recovery	0 10 0
ERROR	0 5 0
CERTIORARI, or	0 5 0
APPEAL (except to Delegates)	0 1 0
HABEAS CORPUS	0 1 0
ORIGINAL, (except where a Writ of Capias issues)	0 1 0
Subpoena, Capias Quominus, Dedimus Potestatem, or any other Writ, Process, or Mandate, issuing out of or passing the Seal of any Court holding Pleas, where the Debt or Damage doth amount to 40s. or above	0 1 0



# GENERAL INDEX.

## TITLES.

ENGLISH DUTIES . . . . .	Page 1 to 32.
IRISH DUTIES . . . . .	33—36.

## HEADS.

L. S. D.	PAGE.	L. S. D.	PAGE.
o 9 6 {	ADJUDICATION in Scotland . . . . . 5	Inrolment 11.	AGREEMENTS—if inrolled. Vide <i>Conveyance</i> , &c. } 13
Comp. 10s. Deed {	ADMINISTRATION BONDS, (except where the Estate does not exceed 20l.) Vide <i>Indenture</i> , &c. p. 17 and 18, and <i>Dies Deeds</i> , No. 1 . . . . . 17	Single 10s. Deed {	<i>Dies</i> I. 1. I. 2. and <i>Deeds</i> , No. 2 . . . . . 13
o 8 o {	ADMISSION into Corporations or Companies—Entries of . . . . . 5	o 2 6 {	ALLEGATIONS made or exhibited in Ecclesiastical Courts, and . . . . . 20
16 4 o {	Into any of the Four Inns of Courts . . . . . 5	o 5 o {	Copies thereof . . . . . 20
4 2 o {	Into any Inn of Court, or Chancery . . . . . 5	o 3 6 {	exhibited in Admiralty Courts, and . . . . . 20
16 o o {	Of Attorney, Clerk, Advocate, Proctor or Notary. Vide <i>Grants</i> or <i>Letters Patent</i> . . . . . 16	o o 8 {	Copies thereof. Vide <i>Libels</i> in such Courts . . . . . 20
o 10 o {	Of any Fellow of the College of Physicians. Vide <i>Grants</i> , &c. . . . . 16	o 3 6 {	ALIAS—Writ of. Vide <i>Original Writ</i> . . . . . 22
o 4 6 {	To Copyholds of and above 20s. yearly Value . . . . . 25	o o 8 {	ALMANACKS . . . . . 6
o 3 o {	Copies of—to Customary Estates of and above 20s. yearly Value . . . . . 26		ALLOWANCE of Stamps . . . . . 2
o 2 o {	Either such Estates under 20s. yearly Value. Vide <i>Surrenders</i> . . . . . 26	o 5 o {	ANNUITY BONDS as Money Bonds. Vide <i>Observation</i> under Bonds for Payment of Money . . . . . 11
o 1 o {	ADVERTISEMENTS . . . . . 5	o 2 o {	ANSWER exhibited in Admiralty Courts, and Copies thereof . . . . . 13
o 1 6 {	AFFIDAVITS in Law or Equity Courts at Westminster and Copies thereof . . . . . <i>ibid.</i>	o 2 6 {	given in Ecclesiastical Courts, and Copies thereof. Vide <i>Citation</i> , &c. . . . . 13
o 10 o {	in inferior Courts, and Copies thereof . . . . . 6	o o 3 {	in Equity . . . . . 9
Comp. 10s. Deed. Single 10s. Deed. {	in Exchequer Court in Scotland . . . . . 6	12 o o {	Copies of. Vide <i>Bill</i> , &c. . . . . 9
	AGREEMENTS or Memorandums under Hand, Vide <i>Dies</i> , A. 1, A. 2 . . . . . <i>ibid.</i>	o 12 6 {	APPEALS from Admiralty, Arches, or Prerogative Courts . . . . . 6
	under Hand and Seal, and between a Vicar and his Parishioners for Composition of Tithes. Vide <i>Agreements</i> p. 6, <i>Indentures</i> , p. 17, <i>General Observations</i> , p. 1, and <i>Dies Deeds</i> , No. 1. & No. 2. . . . . 1	o 1 6 {	Writs of, except Delegates. Vide <i>Certiorari</i> . . . . . 12
		o 2 o {	APPEARANCE on Common Bail. Vide <i>Common Bail</i> . . . . . 13
		Comp. 10s. Deed Single 10s. Deed {	on Special Bail. Vide <i>Special Bail</i> . . . . . 25
		Comp. 10s. Deed {	APPOINTMENT of Domestic Chaplain to a Nobleman, or other Deed of Appointment. . . . . 17
			APPRENTICES Indentures, Premium exceeding 10l. not exceeding 10l. Vide <i>Indentures</i> , &c. . . . . 18
			and <i>Dies Deeds</i> , No. 1. and 2 . . . . . 18

## INDEX.

L. s. D.			PAGE.
0	9	6	APPRIISING in Scotland. Vide <i>Adjudication</i> . - 5
Comp. 10s. Deed	{		ARBITRATION BONDS. Vide <i>Indenture</i> , &c. <i>Dies Deeds</i> , No. 1. - - - - - 17 and 18
Inrolment 1l.	{		_____ If inrolled. Vide <i>Conveyance</i> , &c. <i>Dies</i> I. 1. I. 2. - - - - - 13
2	2	0	{ ARMORIAL BEARING CERTIFICATE—
			{ _____ Persons keeping Carriages - - - - - } 6
1	1	0	{ _____ Not keeping Carriages, but - - - - - }
0	10	6	{ _____ Chargeable to the Duties on Houses, &c. - - - - - }
			{ _____ All other Persons - - - - - }
Comp. 10s. Deed	{		ARMY—Commissions in the—Vide <i>Indentures</i> , &c. <i>Dies Deeds</i> , No. 1, No. 2. - - - - - 17 and 18
Single 10s. Deed	{		_____
100	0	0	{ ARTICLES of Clerkship to Attorney, &c. of Courts at Westminster, Premium exceeding 10l. <i>Dies Deeds</i> , No. 1, No. 2 - - - - - }
Comp. 10s. Deed	{		_____ not exceeding 10l. <i>Dies Deeds</i> - - - - - 7
Single 10s. Deed	{		No. 1 - - - - - 17
100	0	0	{ _____ Of any other Court—exceeding 10l. <i>Dies Deeds</i> , No. 1, No. 2 - - - - - 18
Comp. 10s. Deed	{		_____ not exceeding 10l. <i>Dies Deeds</i> , No. 1 - - - - - }
50	0	0	{ _____
Comp. 10s. Deed	{		ARTICLES—Ships - - - - - 1
Single 10s. Deed	{		ASSIGNMENTS of Prize-Money. Vide <i>Indenture</i> , &c. <i>General Observations</i> , and <i>Dies Deeds</i> , No. 1, No. 2 - - - - - 17 and 18
0	1	0	{ _____ of Bail Bonds. Vide <i>Bail Bonds</i> - 8
Comp. 10s. Deed	{		_____ Of Conveyances by Deed. Vide <i>Indentures</i> , &c. and <i>Dies Deeds</i> No. 1 and 2 - 17 and 18
Single 10s. Deed	{		_____ If inrolled. Vide <i>Conveyance</i> , &c. <i>Dies</i> I. 1, I. 2, and <i>Deeds</i> No. 2. - - - - - 13
Inrolment 1l.	{		_____
Single 10s. Deed	{		ATTACHMENT—Writs of. Vide <i>Original Writ</i> - 22
0	3	6	{ _____ Out of Admiralty Courts. Vide <i>Recognizance</i> - - - - - 25
1	0	0	{ _____
Prog. 6	8		{ ATTESTED COPIES of Deeds. Vide <i>Copy of any Indenture</i> , &c. and <i>General Observations</i> - - - - - 2 and 14
0	1	0	{ _____ in Scotland. Vide <i>Extracts</i> - - - - - 15
0	2	6	{ ATTORNEY's WARRANT to sue or Prosecute - - - - - }
5	0	0	{ _____ CERTIFICATE in Town - - - - - 7
3	0	0	{ _____ in Country - - - - - }
0	10	0	{ AWARDS under Hand only. Vide <i>Dies</i> A. o. - - - - - 7
Comp. 10s. Deed	{		_____ Common. Sealed and executed as a Deed. Vide <i>Indenture</i> , &c. <i>Dies Deeds</i> , No. 1 and 2 - - - - - 17 and 18
Single 10s. Deed	{		_____
Comp. 10s. Deed	{		_____ Of Inclosures, if not inrolled. Vide <i>Awards</i> and <i>Indentures</i> , &c. <i>Dies Deeds</i> No. 1 and 2 - - - - - }
Single 10s. Deed	{		_____

L. S. D.		PAGE.	
Inrolment 1l.	{	AWARDS—If inrolled. Vide Observation under	7
Single 10s. Deed		<i>Awards</i> , p. 7, and <i>Conveyance</i> , p. 13. Vide <i>Dies</i> l. 1.	13
		I. 2. and <i>Deeds</i> No. 2. - - - - -	31 and 32
		Cases argued thereon - - - - -	
B.			
0 1 0	{	BAIL BONDS - - - - -	8
0 1 6		BANKRUPTS' CERTIFICATES. Vide Observa- tion under <i>Common Bail</i> - - - - -	13
Inrolment 1l.	{	BARGAIN and SALE Inrolled. Vide <i>Conveyance</i> ,	13
Single 10s. Deed		&c. <i>Dies</i> l. 1, I. 2. and <i>Deeds</i> No. 2. - - - - -	
1 5 0	{	BENEFICIAL WARRANT, or Order, under Sign	
0 12 6		Manual (except as under) - - - - -	9
0 3 6	{	For Navy, Army, or Ordnance - - - - -	
0 2 6		BILL OF MIDDLESEX—Writ of. Vide <i>Original</i>	22
0 0 3	{	<i>Writ</i> - - - - -	
		BILLS IN EQUITY - - - - -	9
0 0 4	{	Copies of - - - - -	
0 0 8		Of Exchange, Drafts, Orders, Promissory or other Notes; on Demand re-issuable at the Place of first issuing for 40s. and not exceeding 5l. 5s. - -	
0 0 8	{	Above 5l. 5s. and not exceeding 30l. - - - - -	
0 1 4		Re-issuable at any place for 40s. and not ex- ceeding 5l. 5 - - - - -	
0 0 8	{	Above 5l. 5s. and not exceeding 30l. - - - - -	9
0 1 0		Otherwise than on Demand - - - - -	and
0 1 4	{	For 40s. and not exceeding 30l. - - - - -	10
0 2 0		Above 30l. and not exceeding 50l. - - - - -	
0 2 8	{	Above 50l. and not exceeding 100l. - - - - -	
0 0 8		Above 100l. and not exceeding 200l. - - - - -	
0 1 0	{	Above 200l. - - - - -	
0 1 4		Foreign, each Bill not exceeding 100l. - - - - -	
0 2 0	{	Above 100l. and not exceeding 200l. - - - - -	
		Above 200l. - - - - -	
Comp. 10s. Deed	{	Of Lading - - - - -	10
Single 10s. Deed		Of Sale. Vide <i>Indenture</i> , &c. <i>Dies</i> <i>Deeds</i> ,	
Inrolment 1l.	{	No. 1 and No. 2 - - - - -	17 and 18
Single 10s. Deed		Inrolled. Vide <i>Conveyance</i> , &c. Vide <i>Dies</i> ,	13
	{	I 1, I 2, and <i>Deeds</i> , No. 2 - - - - -	
Comp. 10s. Deed		BONDS of any Description (except Money Bonds, Bail Bonds, and Annuity Bonds) and Assignments of any such Bonds. Vide <i>Indenture</i> , &c. Vide <i>Dies</i> ,	17 and 18
0 10 0	{	<i>Deeds</i> , No. 1 - - - - -	
1 0 0		For Payment of Money—100l. or under - - - - -	
1 10 0		Above 100l. and under 500l. - - - - -	11
	{	500l. and under 1000l. - - - - -	



# INDEX.

L. S. D.		PAGE.
2 0 0	BONDS—above 1000l. and under 2000l. - - -	11
3 0 0	— 2000l. and under 5000l. - - -	11
5 0 0	— 5000l. and upwards - - -	11
Inrolment 1l.	{ If Inrolled. Vide <i>Conveyance</i> , &c. Vide <i>Dies</i> , I 1, I 2 - - -	13
	— Coalt. Vide <i>Observation under Indenture</i> , &c. - - -	17 & 18
4 0 0	BRIEFS. Vide <i>Newgate</i> , or <i>General Circuit</i> , <i>Pardons</i> . - - -	21
C.		
0 3 6	{ CAPIAS— } Writs of. Vide <i>Original Writ</i> - - -	22
0 2 0	{ CASA — } - - -	12
Comp. 10s. Deed	CERTIFICATE for Sale of Crown Lands, Considera-	17
Single 10s. Deed	tion Money, exceeding 10l. Vide <i>Deeds</i> , No. 1 & 2 - - -	and 18
Receipt Duty	— Under 10l. Vide <i>Indentures</i> , &c. - - -	18
Inrolment 1l.	— If inrolled. Vide <i>Conveyance</i> , &c. - - -	13
Single 10s. Deed	— Vide <i>Dies</i> , I 1, I 2, and <i>Deeds</i> , No. 2 - - -	13
0 4 0	— Or Debenture for Drawbacks - - -	12
0 5 0	— Or Licence for Marriage - - -	12
1 1 0	— For wearing Hair Powder - - -	12
4 0 0	{ Of Degrees in the Universities } - - -	25
2 0 0	(except as next) - - -	6
28 0 0	{ Of Bachelor of Arts } - - -	25
	{ Of Utter Barrister. Vide <i>Register</i> } - - -	6
	{ For Armorial Bearings—as Ar-	6
	morial Bearings - - -	12
0 12 6	CERTIORARI—Writs of - - -	17
0 1 0	CHARITY Children's Indentures. Vide <i>Indenture</i> , &c. - - -	5
0 9 6	{ CHARTER or Resignation } - - -	17 and 18
	{ Or Saitine of any Houses, &c. of Bur-	13
	gage Tenure - - -	5
	{ Upon Apprising or Adjudication. In	17 and 18
	Scotland. Vide <i>Adjudication</i> - - -	13
Comp. 10s. Deed	CHARTERPARTY. Vide <i>Indentures</i> , &c. Vide <i>Dies</i>	13
Single 10s. Deed	<i>Deeds</i> , No. 1 and 2 - - -	17 and 18
Inrolment 1l.	— If inrolled. Vide <i>Conveyance</i> , &c. - - -	13
Single 10s. Deed	— &c. Vide <i>Dies</i> , I 1, I 2, and <i>Deeds</i> , No. 2 - - -	13
0 2 6	CITATION exhibited in Ecclesiastical Courts - - -	12
0 2 0	— Copies of - - -	12
0 2 0	— In Admiralty or Cinque Ports - - -	12
0 5 0	— Copies of - - -	12
12 0 0	COAST Bonds. Vide <i>Observation under Indenture</i> , &c. - - -	17 & 18
Single 10s. Deed	COLLATIONS to Benefices of and above 10l. yearly	13
	value. Vide <i>Deeds</i> No. 2 - - -	13

L. S. D.		PAGE.
6 0 0	Old 7s. Deed	13
Single 10s. Deed	COLLATIONS To any other Benefices - - -	13
Comp. 10s. Deed	COMMISSIONS in the Army. Vide <i>Indenture</i> , &c. - - -	17 and 18
Single 10s. Deed	— Vide <i>Dies</i> , <i>Deeds</i> , No. 1, and No. 2 - - -	13
0 1 6	COMMON BAILS - - -	5
0 9 6	CONFIRMATION in Scotland. Vide <i>Adjudication</i> . - - -	17
Comp. 10s. Deed	CONTRACT for Purchase of Land, &c. - - -	and 18
Single 10s. Deed	CONVEYANCE of Lands, &c. - - -	18
	COPARTNERSHIP—Deed of. Vide <i>Indenture</i> , &c. - - -	13
	— Vide <i>Deeds</i> , No. 1 and 2 - - -	13
Inrolment 1l.	{ If Inrolled. Vide <i>Conveyance</i> , &c. Vide <i>Dies</i> , I 1, I 2, and <i>Deeds</i> , No. 2 - - -	8
Single 10s. Deed	{ COPIES of Reports or other Records, or Proceed-	13
0 1 0	ings in Equity Courts (except Rules or Orders.) - - -	14
0 1 6	— Vide <i>Bail Bonds</i> - - -	14
0 0 6	— Of Rules or Orders. Vide <i>Common Bail</i> - - -	14
0 0 6	— Of Wills. Vide <i>Declaration</i> , &c. - - -	14
Prog. 6 8	{ COPY purporting to be a true or attested Copy of } <i>ibid.</i>	26
1 10 0	any Indentures, &c. - - -	26
Comp. 10s. Deed	COVENANT—Writ of. Vide <i>Writ of Covenant</i> - - -	17 and 18
Single 10s. Deed	— Deed of. Vide <i>Indenture</i> , &c. Vide <i>Dies</i> , <i>Deeds</i> , No. 1, and No. 2 - - -	13
Inrolment 1l.	— If Inrolled. Vide <i>Conveyance</i> , &c. - - -	13
Single 10s. Deed	— Vide <i>Dies</i> , I 1, I 2, and <i>Deeds</i> , No. 2. - - -	13
D.		
0 4 0	DEBENTURE for Drawbacks. Vide <i>Certificate</i> , &c. - - -	14
0 0 3	DECLARATIONS in Courts of Law at Westmin-	8
0 0 2	ster, and Copies thereof - - -	22
0 1 0	{ In inferior Courts and Copies } thereof - - -	17
0 3 6	DECREE or Dismission in Equity Courts and Co-	18
	pies thereof Vide <i>Bail Bonds</i> - - -	13
	DEDIMUS POTESTATEM—Writ of. Vide <i>Ori-</i>	13
	<i>ginal Writ</i> - - -	13
Comp. 10s. Deed	DEEDS or Declarations of Trust—Of Copartner-	17
Single 10s. Deed	ship—Of Grant of Annuity—Of Defeazance—Of	and 18
	Covenant—Of Feoffment—Poll—Of Receiver-	13
	ship—Of Appointment—Of Revocation—Of	13
	any Description; or other Instrument executed with	13
	the usual Formalities of a Deed. Vide <i>Indentures</i> ,	13
	&c. Vide <i>Deeds</i> No. 1 and 2 - - -	13
Inrolment 1l.	— If Inrolled. Vide <i>Conveyance</i> , &c. Vide	13
Single 10s. Deed	<i>Dies</i> , I 1, I 2, and <i>Deeds</i> , No. 2 - - -	13

# INDEX.

L. S. D.	PAGE.
o 2 6	DEMURRERS in Equity - - - - -
o o 3	Copies thereof. Vide <i>Bills, &amp;c.</i>
o o 3	In Courts of Law and Copies thereof
o o 2	In inferior Courts and Copies thereof.
o o 2	Vide <i>Declarations, &amp;c.</i>
o 2 6	DEPOSITIONS taken by Commission in Equity
o o 3	Copies of. Vide <i>Bills, &amp;c.</i>
o o 3	Not taken by Commission and
o 1 6	Copies thereof. Vide <i>Declarations, &amp;c.</i>
o 1 6	Produced in Exchequer Court in
o 2 6	Scotland. Vide <i>Affidavit or Deposition</i>
o 2 6	In Ecclesiastical Courts and Copies
o 5 o	thereof - - - - -
Comp. 10s. Deed	In Admiralty or Cinque Ports and
Single 10s. Deed	Copies thereof. Vide <i>Libels in such Courts</i>
o 15 o	DEPUTATION of Game-keeper. Vide <i>Indenture, &amp;c.</i>
20 o o	Dies <i>Deeds</i> No. 1 and 2 - - - - -
Single 10s. Deed	DICE per Pair - - - - -
o 3 6	DISPENSATIONS. Vide <i>Dies, Deeds, No. 2.</i>
12 10 o	DISTRINGAS—Writ of. Vide <i>Original Writ</i>
6 17 o	DONATION to Benefices of and above 10l. yearly
	value - - - - -
	To any other Benefices. Vide <i>Colla-</i>
	tion, &c. - - - - -
	DRAFTS for Money as Bills of Exchange. Vide
	<i>Bills of Exchange, &amp;c.</i> - - - - -
6d. per £.	DUTY on Premiums with Clerks or Apprentices
1s. per £.	50l. or under - - - - -
	Above 50l. - - - - -

## E.

o 5 o	EAST INDIES, Instruments executed in
o 3 6	ECCLESIASTICAL COMMISSION - - - - -
o 1 6	ELEGIT—Writ of—Vide <i>Original Writ.</i>
o 8 o	ENTRIES of Actions in Courts of Law, where no
4 o o	writs issue - - - - -
2 o o	ENTRY, Minute or Memorandum of Admission into
28 o o	Corporations. Vide <i>Admission</i> - - - - -
1 10 o	Testimonial of Degrees in the Univer-
o 12 6	sities, (except as next.) - - - - -
	Of Bachelor of Arts - - - - -
	Of Utter Barrister. Vide <i>Register</i>
	Writ of. Vide <i>Writ of Entry</i> - - - - -
	ERROR—Writ of. Vide <i>Certiorari</i> - - - - -

L. S. D.	PAGE.
2 o o	EXCISE, Licences and Duties - - - - -
o 1 o	EXEMPLIFICATIONS - - - - -
	EXTRACTS from Public Register in Scotland - - - - -

## F.

Comp. 10s. Deed	FEOFFMENT—Deed of. Vide <i>Indenture, &amp;c.</i>
Single 10s. Deed	Dies <i>Deeds</i> No. 1 and 2 - - - - -
Inrolment 11.	If Inrolled. Vide <i>Conveyance, &amp;c.</i>
Single 10s. Deed	Vide <i>Dies</i> I 1, I 2, and <i>Deeds, No. 2</i> - - - - -
o 3 6	FIFA—Writs of. Vide <i>Original Writ</i> - - - - -
o 2 o	FINAL DECREE given in Ecclesiastical Courts
o 4 o	and Copies thereof. Vide <i>Citation</i> - - - - -
	Exhibited in Admiralty Courts
	and Copies thereof. Vide <i>Notarial Acts</i> - - - - -
	FOREIGN BILLS OF EXCHANGE, as Bills of
	Exchange. Vide <i>Bills of Exchange</i> - - - - -
	FOREIGN INSTRUMENTS - - - - -

## G.

Comp. 10s. Deed	GAME KEEPERS DEPUTATION. Vide <i>Inden-</i>
Single 10s. Deed	ture, &c. Dies <i>Deeds, No. 1 and 2</i> - - - - -
3 3 o	Certificate not for Game Keepers - - - - -
1 1 o	for Game Keepers - - - - -
16s. per oz.	GOLD PLATE - - - - -
12 o o	GRANT from his Majesty of Money exceeding 100l.*
Single 10s. Deed	Vide <i>Appral</i> - - - - -
6 o o	Of Office above 50l. per year - - - - -
Single 10s. Deed	above 100l. per year - - - - -
12 o o	Of Land in Fee from the Crown - - - - -
Single 10s. Deed	Or Letters Patent, and Exemplifications of
16 o o	Same - - - - -
Single 10s. Deed	Or Lease by Copy of Court Roll
o 10 o	Estate of or above 20s. value yearly - - - - -
o 4 6	under 20s. value yearly. Vide <i>Surrender</i>
Comp. 10s. Deed	Of Annuity—Deed of. Vide <i>Indenture, &amp;c.</i>
Single 10s. Deed	Vide <i>Dies Deeds</i> No. 1 No. 2 - - - - -
Inrolment 11.	If Inrolled. Vide <i>Conveyance, &amp;c.</i> Vide
Single 10s. Deed	<i>Dies, I 1, I 2, and Deeds, No. 2</i> - - - - -
	GUERNSEY—Instruments executed in - - - - -

\* This instrument considered subject to single 10s. deed but omitted to be so mentioned in the Table.



# INDEX.

L. S. D.	H.	PAGE.
0 3 6	HABEAS CORPORA—Writs of. Vide <i>Original Writ</i>	22
0 5 0	Corpus—Writs of. Vide <i>Certificate or Licence for Marriage</i>	12
rd. per lb.	HAIR POWDER, not exceeding 2s. per lb.	16
1 1 0	Certificate. Vide <i>Certificate, &amp;c.</i>	12
2 0 0	HAT LICENCE, by retail in Town	-
0 5 0	In Country	-
0 0 3	HAT LINING—Hat not exceeding 4s. value	16
0 0 6	Above 4s. and not exceeding 7s.	-
0 1 0	Above 7s. and not exceeding 12s.	-
0 2 0	Above 12s. and upwards	-
2 2 0	HORSE, &c. entered on a Race	17

I.		
Comp. 10s. Deed	INDEMNITY BONDS. Vide <i>Indentures, &amp;c. Dies Deeds, No. 1.</i>	17 and 18
Inrolment 1l.	If inrolled. Vide <i>Conveyance, &amp;c. Dies I. 1. I. 2.</i>	13
Comp. 10s. Deed	INDENTURES of Apprenticeship—premium not exceeding 10l.	-
	- exceeding 10l.	-
Comp. 10s. Deed	Of any description—except Parish and Charity Indentures.	1
Single 10s. Deed	INDORSEMENTS by way of Deed. Vide <i>Indentures, &amp;c. and General Observations. Dies Deeds No. 1. and 2.</i>	17 18
Inrolment 1l.	If inrolled. Vide <i>Conveyance, &amp;c. Dies I. 1. I. 2. and Deeds No. 2.</i>	13
Single 10s. Deed	INQUIRY—Writ of. Vide <i>Original Writ</i>	22
0 3 6	INQUISITIONS taken by Sheriffs. Vide <i>Observation under Title Ecclesiastical Commission, &amp;c.</i>	15
0 5 0	INROLMENT of any Indentures, Deeds, or Instruments (except Bonds, &c. as vide <i>Indentures, &amp;c. p. 17 &amp; 18, which are not subject to the single 10s.)</i>	13
Inrolment 1l.	Vide <i>Conveyance, &amp;c. Dies I. 1. I. 2. and Deeds No. 2</i>	-
Single 10s. Deed	INSTITUTION ECCLESIASTICAL Vide <i>Dies Deeds No. 2</i>	19
1 10 0	INSTRUMENTS executed in East Indies, Guernsey, or other Foreign Parts	33
Single 10s. Deed	INSTRUMENTS of Surrender, or Resignation of any Messuages, &c. to Superiors in Scotland. Vide <i>Adjudication</i>	5

L. S. D.	PAGE.
0 2 0	INSURANCE from Fire, per Cent. - 19
0 2 6	INTERROGATORIES in Equity } Vide <i>Bills</i> - 9
0 0 3	Copies of
0 5 0	INVENTORIES of Goods, (except for Rent) - 19
0 2 6	for Rent
0 2 6	In Ecclesiastical Courts, and
0 5 0	Copies thereof. Vide <i>Libels</i> in such Courts - 20
0 5 0	In Admiralty or Cinque Ports, and Courts thereof. Vide <i>Libels</i> in such Courts
0 5 0	IRISH DUTIES - 33-36
0 5 0	JUDGMENTS in Courts at Westminster. Vide <i>Ecclesiastical Commission</i> - 15

## L.

0 3 6	LATITAT—Writs of. Vide <i>Original Writ</i>	22
Comp. 10s. Deed	LEASE to vest possession, value of premises exceeding 10l.—of Property belonging to a Subject, for Term exceeding 21 Years—Rent exceeding 10l.—or determinable on Lives—Fine exceeding 20l.—Rent exceeding 40s. Vide <i>Dies Deeds No. 1 &amp; 2</i>	17 18
Single 10s. Deed	Not exceeding 10l. value—21 Years, Rent 10l. Fine 20l. Rent 40s. Vide <i>Indentures &amp;c. Dies Deeds No. 1</i>	-
Comp. 10s. Deed	Of Crown Land. Vide <i>Grant of Land in Fee</i>	16
10 0 0	Or Grant by Copy of Court Roll—Estate of or above 20s. yearly Value. Vide <i>Die S.</i>	-
Single 10s. Deed	Under 20s. yearly Value. Vide <i>Surrenders, &amp;c.</i>	25
0 10 0	LEGACY—Old Receipt Duty—Wife, Children, or Grandchildren	-
0 4 6	Not exceeding 20l. or under - - -	-
0 2 6	Of 20l. and under 100l. - - -	-
0 5 0	Of 100l. and upwards - - -	-
1 0 0	To all other Persons	2
0 5 0	Under 20l. - - -	19
0 10 0	Of 20l. and under 100l. - - -	-
2 0 0	Of 100l. - - -	-
11. per Cent.	Each further 100l. up to 300l. - - -	-
21. per Cent.	Each further 100l. Vide <i>Legacies and General Observations</i>	-
21. per Cent.	LEGACY—New Duty—Except as to Husband, Wife, Children, or Grandchildren, and Legacies under 20l. and Legacies out of clear Personal Estate above 100l. Value, which remain subject only to the above Duty	20
21. per Cent.	given to Brother or Sister - - -	-

# INDEX.

L. S. D.	PAGE.
3l. per Cent. { LEGACY—given to Uncle or Aunt - - - }	20
4l. per Cent. { Great Uncle or Great Aunt - - - }	
6l. per Cent. { Strangers - - - }	
	Forms of Receipts. Vide <i>General Observations</i>
	p. 3. and <i>Rider</i> between p. 2 and 3.
	LETTERS of Administration, as Probates. Vide
	<i>Probates</i> - - - - - 23 & 24
Comp. ros. Deed { of Attorney. Vide <i>Indentures, &amp;c. Dies</i>	
	<i>Deeds</i> No. 1 - - - - - 17 & 18
Inrolment 1l. { If inrolled. Vide <i>Conveyance, &amp;c.</i> }	13
	Vide <i>Dies</i> I. 1, I 2, - - - - - 19
1 10 0 { Of Mart. Vide <i>Institution, &amp;c.</i> - - - }	19
16 0 0 { Patent. Vide <i>Grant, &amp;c.</i> - - - }	16
Single ros. Deed { LIBEL in Ecclesiastical Courts, and Copies thereof }	20
0 2 6 { In Admiralty or Cinque Ports, and Copies thereof }	
0 5 0 { LICENCE for Marriage. Vide <i>Certificate, &amp;c.</i> - - - }	12
0 5 0 { Ecclesiastical. Vide <i>Institution, &amp;c.</i> - - - }	19
20 0 0 { For Horse-Dealers in Town - - - }	17
10 0 0 { In Country. Vide <i>Horse-Dealers</i> }	18
0 5 0 { For Innkeepers to let Post Horses, &c. }	
	Vide <i>Innkeepers</i> - - - - - 18
1 11 6 { For retailing Beer and Ale in England }	
1 10 0 { In Scotland }	
50 0 0 { To keep a Lottery Office. Vide <i>Lottery Office</i> }	21
1 0 0 { For selling Quack Medicines in Town }	
0 5 0 { In Country }	
10 0 0 { For Pawnbrokers in Town - - - }	22
5 0 0 { In Country. Vide <i>Pawnbrokers</i> }	<i>ibid.</i>
0 1 0 { For Perfumers. Vide <i>Perfumers</i> - - - }	
	Licences granted and duties paid by and at Excise
	Office - - - - - 27, 28, 29 & 30

## M.

Comp. ros. Deed { MARRIAGE SETTLEMENTS. Vide <i>Indentures, &amp;c.</i>	
Single ros. Deed { Dies <i>Deeds</i> No. 1 and 2 - - - - - }	17 & 18
Inrolment 1l. { If inrolled Vide }	13
Single ros. Deed { Conveyanc, &c. Dies I 1, I 2, and <i>Deeds</i> No. 2 }	12
0 5 0 { LICENCE. Vide <i>Certificates, &amp;c.</i> - - - }	25
0 8 0 { MATRICULATIONS in the Universities. Vide }	
	<i>Special Bail</i> - - - - - 21
0 0 1½ { MEDICINE DUTY, on every Box, &c. not ex-	
	ceeding 1s. Value - - - - - 21
0 0 3 { Above 1s. and not exceeding 2s. 6d. }	
0 0 6 { Above 2s. 6d. and not exceeding 5s. }	
0 1 0 { Above 5s. and upwards - - - }	

L. S. D.		PAGE.
○ 3 6	MITTIMUS—Writs of. Vide <i>Original Writ</i>	22
	MONEY BONDS, as Bonds. Vide <i>Bonds</i>	11
○ 2 6	MONITION exhibited in Ecclesiastical Courts	
○ 2 ○	_____ Copies of	} 12
○ 2 ○	_____ In Admiralty or Cinque Ports	
○ 5 ○	_____ Copies of	
	Vide <i>Citation</i> in such Courts	
○ 10 ○	_____ In Admiralty or Cinque Ports, and	} 15
	Copies thereof. Vide <i>Ecclesiastical Commission</i>	
Comp. ros. Deed	MORTGAGE BONDS. Vide <i>Indentures, &amp;c. Dies</i>	
	<i>Deeds</i> No. 1	17 & 18
Inrolment 1l.	_____ If Inrolled. Vide <i>Conveyance, &amp;c.</i>	} 13
	<i>Dies</i> I. 1, I. 2.	

## N.

o 3 6	{	NE EXEAT REGNUM—Writ of. Vide <i>Original</i>	}	22
		<i>Writ</i> - - - - -		
o o 3 <sup>1</sup> / <sub>2</sub>	{	NEWSPAPERS of Half a Sheet, or less, and every additional Half Sheet above one whole Sheet	}	21
		Of and not exceeding one Sheet		
o o 4	{	double Demy - - - - -	}	
o 4 o		NOTARIAL ACTS. - - - - -		
		NOTE OF HAND, as Bills of Exchange. Vide <i>Bills of Exchange</i> - - - - -		22
		NOVODAMUS, or Charter, upon Apprising or Adjudication in Scotland. Vide <i>Adjudication</i> - - -		9 & 10
o 9 6	{		}	5

## O.

OBLIGATORY INSTRUMENTS, as Bonds.	
Vide <i>Indentures, &amp;c.</i> and <i>Bonds, &amp;c.</i> - - -	11 17 & 18
ORDERS for Money, as Bills of Exchange. Vide	
<i>Bills of Exchange</i> - - - - -	9 & 10
0 1 6 { Made or given in Law or Equity Courts, }	
0 3 6 { and Copies thereof. Vide <i>Common Bail.</i> - - - }	13
	ORIGINAL WRIT - - - - - 22

## P.

0	0	0 <sup>1</sup> / <sub>2</sub>	PAMPHLETS of Half a Sheet or less	-	-	-	}		
0	0	1	One Sheet	-	-	-			22
0	2	0	Exceeding a Sheet, per Sheet	-	-	-			
12	0	0	PARDONS, (except as next). Vide <i>Appeals</i>	-	-	-	}	6	
2	0	0	General Circuit, or Newgate. Vide	-	-	-			21
			<i>Newgate or General Circuit Pardons</i>	-	-	-			
0	0	6	PARISH INDENTURES. Vide <i>Indenture</i>	-	-	-		17	
0	2	0	PASSPORTS. Vide <i>Bail Bonds</i>	-	-	-		8	



# INDEX.

L. S. D.	PAGE
0 0 1	PERFUMERY DUTY on every Packet not exceeding 8d. Value -
0 0 1 1/2	— Above 8d. and not exceeding 1s.
0 0 3	— Above 1s. and not exceeding 2s. 6d.
0 0 6	— Above 2s. 6d. and not exceeding 5s.
0 1 0	— Above 5s. and upwards
0 10 0	PERSONAL DECREE in Admiralty or Cinque Ports, and Copies thereof. <i>Vide Ecclesiastical Commission</i>
0 1 6	PETITIONS. <i>Vide Observation under Common Bail</i>
0 0 3	PLEADINGS, and -
0 0 2	PLEAS in Law Courts, and Copies thereof
0 0 2	— In inferior Courts, and Copies thereof. <i>Vide Declaration</i>
0 3 6	PLURIES—Writ of. <i>Vide Original Writ</i>
0 6 0	POLICIES for Life Insurances -
Single 10s. Deed	— For Insurance from Fire under 1000l.
0 3 0	— 1000l. or upwards
0 6 0	— For Sea Insurances, per Cent.
0 2 6	— per Cent. Premium not exceeding 10s. per Cent.
0 1 3	POSTEAS. <i>Vide Ecclesiastical Commission</i>
0 5 0	POST DUTY, per Mile per Horse
0 0 1 1/2	— per Day
0 1 9	— per Mile, on Diligence, &c. <i>Vide Innkeepers, &amp;c.</i>
0 0 2	POWER OF ATTORNEY. <i>Vide Indentures, &amp;c.</i>
Comp. 10s. Deed	Deeds No. 1 -
Inrolment 1l.	— If Inrolled. <i>Vide</i>
0 9 6	PRECEPT of Clare Constat
12 10 0	PRINCIPAL or Original Retour of any Service of Heirs—Scotland. <i>Vide Adjudication, &amp;c.</i>
6 17 0	PRESENTATION to Benefices of and above 10l. Yearly Value
	— To any other Benefices. <i>Vide Collation, &amp;c.</i>
0 10 0	PRIZE-MONEY—Assignment of. <i>Vide Indenture, &amp;c. and General Observations</i>
2 10 0	PROBATES—if Estate above 20l. and under 100l. value
8 0 0	— 100l. and under 300l.
12 0 0	— 300l. and under 600l.
20 0 0	— 600l. and under 1000l.
30 0 0	— 1000l. and under 2000l.
45 0 0	— 2000l. and under 5000l.
60 0 0	— 5000l. and under 10,000l.
	— 10,000l. and upwards

L. S. D.	PAGE.
Comp. 10s. Deed	PROCURATIONS. <i>Vide Indentures, &amp;c. Dies</i>
Single 10s. Deed	Deeds No. 1 & 2 -
0 4 0	PROMISSORY NOTE, as Bills of Exchange. <i>Vide Bills of Exchange</i>
	PROTESTS. <i>Vide Notarial Acts</i>
	Q.
0 3 6	QUO MINUS—Writ of. <i>Vide Original Writ</i>
	R.
0 0 2	RECEIPTS for Legacies, as Legacies— <i>Vide Legacies and General Observations</i>
0 0 4	— On payment of Money for 2l. and under 20l.
0 0 6	— 20l. and under 50l.
0 1 0	— 50l. and under 100l.
0 2 0	— 100l. and under 500l.
	— 500l. and upwards, and In full of all Demands
Comp. 10s. Deed	RECEIVERSHIP—Deed of. <i>Vide Indentures, &amp;c.</i>
Single 10s. Deed	Dies Deeds No. 1 and 2
Inrolment 1l.	— If Inrolled. <i>Vide Conveyance, &amp;c.</i>
Single 10s. Deed	Dies I. 1, I. 2. Deeds, No. 2
1 0 0	RECOGNIZANCES -
0 10 0	— Entries of -
0 5 0	RECORDS of Nifi Prius. <i>Vide Ecclesiastical Commission</i>
0 2 6	REJOINDERS in Equity
0 0 3	— Copies of. <i>Vide Bills, &amp;c.</i>
0 0 3	— in Law and Copies thereof
0 0 2	— in inferior Courts, and Copies thereof. <i>Vide Declarations</i>
0 1 0	REGISTER of Ships—First
4 0 0	— Of Degrees in the Universities (except as next)
2 0 0	— Of Bachelor of Arts
28 0 0	— Of Utter Barrister
1 0 0	RELAXATIONS given in Admiralty Courts. <i>Vide Recognizances, &amp;c.</i>
Comp. 10s. Deed	RELEASES. <i>Vide Indentures, &amp;c. Dies Deeds</i>
Single 10s. Deed	No. 1 & 2 -
Inrolment 1l.	— If inrolled. <i>Vide Conveyance, &amp;c.</i>
Single 10s. Deed	<i>Vide Dies I. 1, I. 2. and Deeds No. 2</i>
Comp. 10s. Deed	REPLEVIN BONDS. <i>Vide Indentures, &amp;c. Dies</i>
Inrolment 1l.	Deeds No. 1 -
	— If Inrolled. <i>Vide Conveyance, &amp;c. Dies I. 1, I. 2</i>

## INDEX.

L. S. D.	PAGE.	L. S. D.	PAGE.
o 2 6	REPLICATIONS in Equity	Inrolment 1l.	SURRENDERS of Grants or Office. Vide <i>Con-</i>
o o 3	Copies thereof. Vide <i>Bills</i>	Single 10s. Deed	<i>veyance, &amp;c. Dies I. 1, I. 2. and Deeds No. 2.</i>
o o 3	In Law and Copies thereof	o 9 6	Or Resignation of Lands of
o o 2	In inferior Courts, and Copies		Burgage Tenure in Scotland. Vide <i>Adjudication</i>
	thereof. Vide <i>Declarations, &amp;c.</i>		
o 1 o	REPORTS, or other Records in Equity, or Law		T.
	Courts (except Rules and Orders)—Copies of.		
	Vide <i>Bail Bonds, &amp;c.</i>		
Comp. 10s. Deed	REVOCATION—Deed of. Vide <i>Indenture, &amp;c.</i>	1 o o	TRANSFERS of Stock in private Companies
Single 10s. Deed	<i>Dies Deeds No. 1. No. 2.</i>	Single 10s. Deed	Of Bank and South Sea Stock. Vide
Inrolment 1l.	If Inrolled. Vide <i>Conveyance, &amp;c.</i>	o 7 9	<i>Transfers and General Observations</i>
Single 10s. Deed	<i>Dies I. 1, I. 2. and Deeds No. 2</i>		
o 1 6	RULES made in Law and Equity Courts and Copies		V.
	thereof. Vide <i>Common Bail</i>	o 3 6	VENIRE—Writs of. Vide <i>Original Writ</i>
	S.		W.
o 1 o	SACRAMENTAL CERTIFICATES. Vide <i>Bail</i>	o 2 6	WARRANTS to sue or prosecute. Vide <i>Attorneys'</i>
	<i>Bonds</i>		<i>Warrant</i>
o 9 6	SAISINE upon any Mortgage, Wadset, &c. of	Comp. 10s. Deed	WARRANT of Attorney, not containing a Release.
o 3 6	Messuages, &c. in Scotland. Vide <i>Adjudication</i>		Vide <i>Indentures, &amp;c. Dies Deeds No. 1.</i>
	SCIERI FACIAS—Writs of. Vide <i>Original Writ</i>	Inrolment 1l.	If inrolled. Vide <i>Conveyance, &amp;c.</i>
	SCOTCH STAMPS. Vide <i>General Observations</i>	Comp. 10s. Deed	<i>Dies I. 1. I. 2.</i>
o 2 o	SENTENCE given in Ecclesiastical Courts and	Single 10s. Deed	Containing a Release. Vide <i>Indentures, &amp;c.</i>
	Copies thereof. Vide <i>Citation, &amp;c.</i>	Inrolment 1l.	<i>Dies Deeds No. 1. and 2.</i>
1 o o	Admiralty. Vide <i>Recog-</i>	Single 10s. Deed	If Inrolled. Vide <i>Conveyance, &amp;c.</i>
	<i>nizances</i>		<i>Dies I. 1. I. 2. and Deeds No. 2.</i>
o 4 o	Exhibited in ditto, and Copies thereof.		in Admiralty or Cinque Ports. Vide
	Vide <i>Notarial Acts</i>	o 10 o	<i>Ecclesiastical Commission</i>
o 9 6	SERVICE or Cognition of Heirs of Lands of Bur-	4 o o	Of Reprieve or Relaxation—Fine not
	gage Tenure in Scotland. Vide <i>Adjudication</i>	10 o o	exceeding 100l.
Comp. 10s. Deed	SHIPS ARTICLES. Vide <i>Indenture, &amp;c. and Ge-</i>	o 1 6	Exceeding 100l.
Single 10s. Deed	<i>neral Observations. Vide Dies Deeds No. 1 and 2.</i>		of Seizure of Bankrupts' Effects. Vide
o 10 o	SIGNIFICAVIT PRO CORPORIS DELIBERA-	o 3 6	<i>Observation under Common Bail</i>
	TION—Writ of. Vide <i>Recognizance</i>		WRITS of CAPIAS, Latitat, &c. &c. Vide <i>Ori-</i>
1s. per oz.	SILVER PLATE		<i>ginal Writ</i>
o 2 o	SPECIAL BAIL		APPEAL
Inrolment 1l.	SPECIFICATIONS of Patents. Vide <i>Conveyance</i>	o 12 6	CERTIORARI
Single 10s. Deed	<i>Dies I. 1. I. 2. and Deeds No. 2</i>		ERROR. Vide <i>Certiorari</i>
1 o o	STATUTE STAPLE or Merchant. Vide <i>Re-</i>	1 10 o	COVENANT
	<i>cognizance</i>		ENTRY
o 3 6	SUBPENA—Writ of. Vide <i>Original Writ</i>		HABEAS CORPUS. Vide <i>Certificate</i>
o 3 o	SUPERSEDEAS—Writ of	o 5 o	or Licence for Marriage
	SURRENDERS of Copyhold Estates of and above	o 10 o	Significavit pro Corporis Deliberatione.
o 10 o	20s. yearly value	o 3 o	Vide <i>Recognizance</i>
	Copy of—of Customary or Tenant Right		SUPERSEDEAS
o 10 o	Estate of and above 20s. yearly Value. Vide <i>Die S.</i>		
o 4 6	Of either of such Estates under 20s.		
	yearly Value		